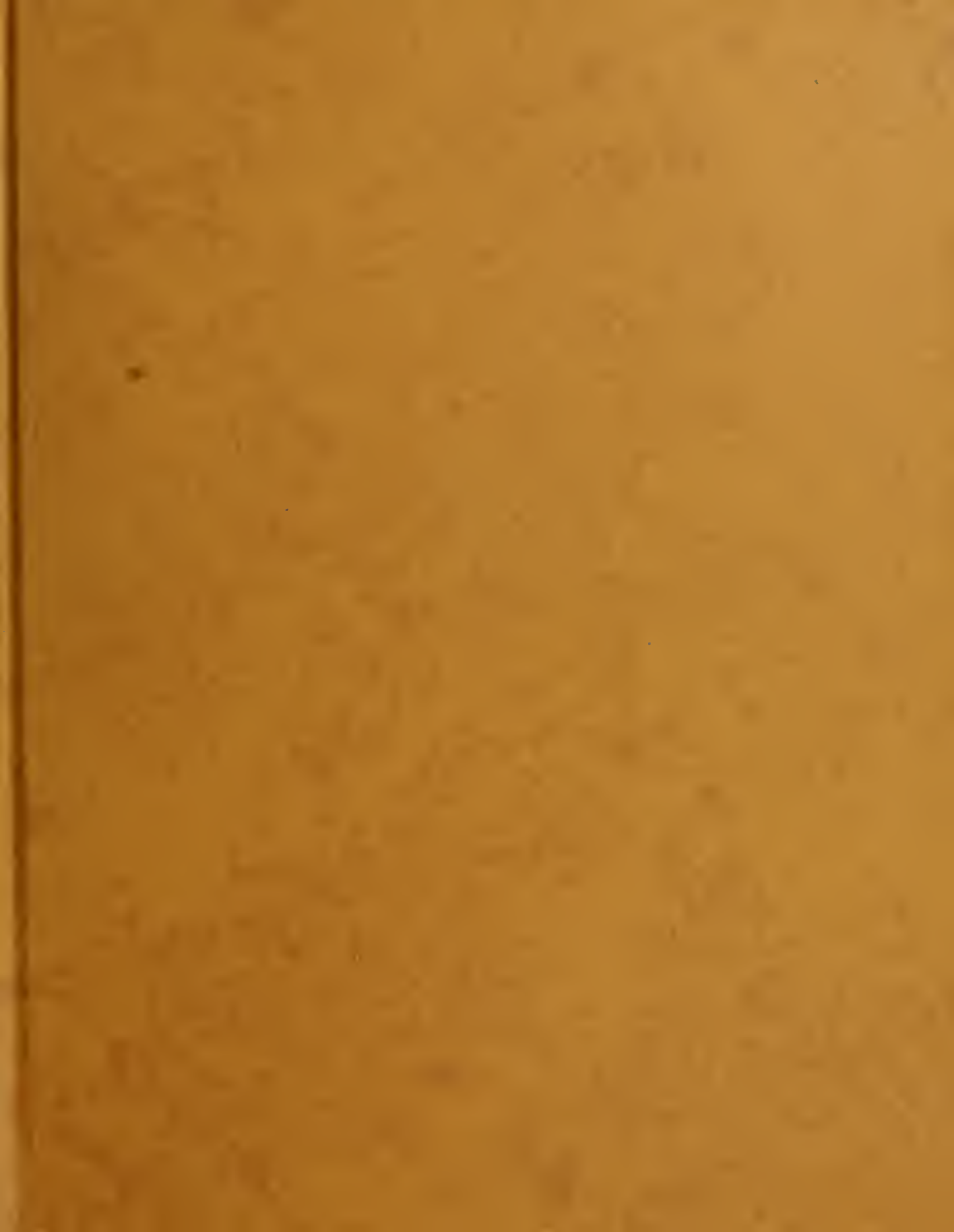




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TREASURY DEPARTMENT

CIRCULAR INSTRUCTIONS

OF THE

TREASURY DEPARTMENT,

RELATIVE TO THE

TARIFF, NAVIGATION AND OTHER LAWS,

FOR THE

YEAR ENDING DECEMBER 31, 1878.

JOHN SHERMAN, Secretary of the Treasury.

WASHINGTON:

GOVERNMENT PRINTING OFFICE.

1879.

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TREASURY DEPARTMENT

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CIRCULAR EXHIBITING THE VALUES IN UNITED STATES MONEY OF THE
PURE GOLD OR SILVER REPRESENTING, RESPECTIVELY, THE MON-
ETARY UNITS AND STANDARD COINS OF FOREIGN COUNTRIES, IN
COMPLIANCE WITH THE ACT OF MARCH 3, 1873.

1878.

Department No. 1.

Secretary's Office.

Treasury Department,

Washington, D. C., January 1, 1878.

The first section of the Act of March 3, 1873, Statutes at Large, volume 17, page 602 reproduced in Section 3564 of the Revised Statutes, provides "that the value of foreign coin, as expressed in the money of account of the United States, shall be that of the pure metal of such coin of standard value," and that "the values of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and be proclaimed on the first day of January by the Secretary of the Treasury."

The estimate of values contained in the following Table has been made by the Director of the Mint, and is hereby proclaimed in compliance with the above-stated provisions of law:

Country.	Monetary unit.	Standard.	Value in U. S. money.	Standard coin.
Austria	Florin	Silver	.45, 3	Florin.
Belgium	Franc	Gold and silver	.19, 3	5, 10, and 20 francs.
Bolivia	Dollar	Gold and silver	.96, 5	Escudo, $\frac{1}{2}$ bolivar and bolivar.
Brazil	Milreis of 1,000 reis	Gold	.54, 5	None.
British Possessions in North America	Dollar	Gold	\$1.00	
Bogota	Peso	Gold	.96, 5	
Central America	Dollar	Silver	.91, 8	Dollar.
Chili	Peso	Gold	.91, 2	Condor, doubloon, and escudo.
Denmark	Crown	Gold	.26, 8	10 and 20 crowns.
Ecuador	Dollar	Silver	.91, 8	Dollar.
Egypt	Pound of 100 piasters	Gold	4.97, 4	5, 10, 25, and 50 piasters.
France	Franc	Gold and silver	.19, 3	5, 10, and 20 francs.
Great Britain	Pound sterling	Gold	4.86, 6 $\frac{1}{2}$	$\frac{1}{2}$ sovereign and sovereign.
Greece	Drachma	Gold and silver	.19, 3	5, 10, 20, 50, and 100 drachmas.
German Empire	Mark	Gold	.23, 8	5, 10, and 20 marks.
Japan	Yen	Gold	.99, 7	1, 2, 5, 10, and 20 yen.
India	Rupée of 16 annas	Silver	.43, 6	
Italy	Lira	Gold and silver	.19, 3	5, 10, 20, 50, and 100 lire.
Liberia	Dollar	Gold	1.00	
Mexico	Dollar	Silver	.99, 8	Peso or dollar, 5, 10, 25, and 50 centavo.
Netherlands	Florin	Gold and silver	.35, 5	Florin; ten guildens, gold, (\$4.01, 9.)
Norway	Crown	Gold	.26, 8	10 and 20 crowns.
Peru	Dollar	Silver	.91, 8	
Portugal	Milreis of 1,000 reis	Gold	1.08	2, 5, and 10 milreis.
Russia	Rouble of 100 copecks	Silver	.73, 4	$\frac{1}{4}$, $\frac{1}{2}$, and 1 rouble.
Sandwich Islands	Dollar	Gold	1.00	
Spain	Peseta of 100 centimes	Gold and silver	.19, 3	5, 10, 20, 50, and 100 pesetas.
Sweden	Crown	Gold	.26, 8	10 and 20 crowns.
Switzerland	Franc	Gold and silver	.19, 3	5, 10, and 20 francs.
Tripoli	Mahbub of 20 piasters	Silver	.82, 9	
Tunis	Piaster of 16 caroubis	Silver	.11, 8	
Turkey	Piaster	Gold	.01, 3	25, 50, 100, 250, and 500 piasters.
United States of Colombia	Peso	Silver	.91, 8	

The above rates will be taken in estimating the values of all foreign merchandise made out in any of said currencies, imported on or after January 1, 1878.

I am, very respectfully,

John Sherman

Secretary of the Treasury.

C I R C U L A R .

1878.
Department No. 2.
Secretary's Office.

Treasury Department,

Washington, D. C., January 2, 1878.

To Collectors of Customs and others:

Officers of the Customs are hereby instructed that, on and after the first day of February, 1878, blanks for certified copies of tonnage-duty certificates will be furnished in book form, with stubs, which blanks will be used to the exclusion of the loose blanks (Catalogue No. 492) heretofore supplied for that purpose. These certified copies will continue to be issued conformably to the provisions of Department Circular No. 20, Series of 1874, relative to the taking up of original certificates, &c., *but the blanks must not be used under any circumstances for original certificates*. The stubs of each book will be mailed to the Commissioner of Customs, Washington, as soon as the corresponding certified copies have been issued. Collectors will be charged with the blanks forwarded to them, and credited with the stubs returned. Should any blank be accidentally rendered unfit for use, it will be preserved and returned with the book of stubs.

All the blanks of Form 492 on hand on the date above mentioned will be destroyed.

John Sherman.

Secretary.

CIRCULAR.

IMPORTATIONS THROUGH THE MAIL.

1878.

Department No. 3.

Secretary's Office.

Treasury Department,

Washington, D. C., January 8, 1878.

To Collectors of Customs and others:

The following regulations regarding importations through the mails, promulgated by the Postmaster General as a substitute for his regulations dated the 19th of November last, printed by this Department among its decisions for that month, are published for the information and guidance of customs officers.

Particular attention is called to the amendment embodied in the third paragraph, substantially according with the instructions of this Department of the 6th of June last, relative to importations by post from certain countries not embraced in the "Postal Union."

By order:



Assistant Secretary.

POST OFFICE DEPARTMENT,

WASHINGTON, D. C., *January 3, 1878.*

Section 52, Chapter 3, of the Regulations of the Post Office Department, issued by authority of the Postmaster General on the 5th of April, 1873, and modified and amended by the orders of the Postmaster General of January 3, 1874, and November 19, 1877, is hereby further modified and amended so as to read as follows:

When letters, sealed packages, or packages, the wrappers of which cannot be removed without destroying them, are received in the United States from a foreign country, and the postmaster of the exchange office at which they are received has reason to believe they contain articles liable to customs duties, he shall immediately notify the customs officer of the district in which his office is located, or the customs officer designated by the Secretary of the Treasury for the purpose of examining the mails arriving from foreign countries, of the receipt of such letters or packages, and their several addresses; and if any letter or package of this character be addressed to a person residing within the delivery of his office, the postmaster shall also, at the time of its arrival, notify the addressee thereof that such letter or package has been received, and is believed to contain articles liable to customs duties, and that the same will be returned to the country of origin unless the addressee shall appear at the post office at a time in said notice to be designated, not exceeding twenty days from the date of said notice, and receive and open said letter or package in the presence of an officer of the customs.

Letters and sealed packages, or packages, the wrappers of which cannot be removed without destroying them, which are inspected to contain articles liable to customs duties, and which are addressed to persons residing outside of the delivery of the United States exchange office where they were first received from abroad, shall be forwarded, without longer detention than twenty-four hours, to their respective destinations, marked "Suspected liable to customs duties," and upon their receipt at the offices of destina-

tion, the postmasters thereof shall notify the nearest customs officer and the parties addressed, in the manner and to the same effect as hereinbefore provided for in the case of similar letters or packages addressed for delivery at the United States exchange office where they were first received.

Unsealed packages received in the mails from Postal-Union countries, which are found on examination to contain articles liable to customs duties, shall be treated as undeliverable correspondence, and be returned at once by the United States receiving-exchange office to the exchange office of the country of origin which forwarded it to the United States, marked "Subject to customs duties;" but unsealed packages of similar character received in the mails from any country, the postal arrangements with which do not forbid the transmission of dutiable articles in the mails, or from countries with which the United States has not concluded postal conventions, should be delivered to the proper officer of the customs for collection of the duties chargeable thereon, with notice of such delivery by the postmaster to the person addressed: Provided, however, that nothing herein contained shall authorize or allow customs officers to seize or take possession of any letter or sealed package while the same is in the custody of a postmaster, nor until after its delivery to the addressee: And provided further, that no letter or sealed package shall be detained at the office of delivery a longer period than may be necessary for the appearance of a customs officer and the addressee, in pursuance of the notices hereinbefore provided to be given.

Postmasters are expected to extend to customs officers all proper facilities, and to permit such officers as may be specially designated by the Secretary of the Treasury to have access at all times to their respective offices, for the purpose of examining mail matter received from foreign countries, in order to protect the customs revenue from frauds practised through the mails.

(Signed)

D. M. KEY,
Postmaster General.

C I R C U L A R.

1878.
Department No. 4.
Secretary's Office.

Treasury Department,

Washington, D. C., January 10, 1878.

To Collectors and other Officers of Customs:

In pursuance of Section 2866 of the Revised Statutes of the United States, the Port of Baltimore, Maryland, is hereby designated as a port from which imported merchandise may be shipped, in bond, in transit through the United States to the Dominion of Canada, by such routes and under such regulations as the Secretary of the Treasury may prescribe.

John Sherman

Secretary.

APPROVED:

R. B. Hayes

President.

CIRCULAR No. 162—Revised.

SUSPENDING OFFERS OF REWARDS FOR INFORMATION AS TO ILLICIT
DISTILLATION IN THE STATES OF NORTH CAROLINA, SOUTH CARO-
LINA, GEORGIA, ALABAMA, MISSISSIPPI, TENNESSEE, ARKANSAS,
MISSOURI, AND KENTUCKY.

1878.
Department No. 5.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, January 10, 1878.

The operation of all offers of pecuniary reward hitherto made for the detection and punishment of persons employed in the illicit distillation of spirits, is hereby suspended until further notice, so far as regards the States of North Carolina, South Carolina, Georgia, Alabama, Mississippi, Tennessee, Arkansas, Missouri, and Kentucky.

Other and more effective methods for the suppression of illicit distillation in those localities are now being put in operation.

Green B. Raum

Commissioner.

APPROVED, January 11, 1878.

John Sherman

Secretary.



CIRCULAR CONCERNING THE SHIPMENT OF FREIGHT TO POINTS WEST
OF CHICAGO, ILL., AND ST. LOUIS, MO.

1878.

Department No. 6.

Secretary's Office.

Treasury Department,

Washington, D. C., January 23, 1878.

The following General Order, issued by the War Department, is published for the information and guidance of officers of this Department:

GENERAL ORDERS }
No. 66. }

HEADQUARTERS OF THE ARMY,
ADJUTANT GENERAL'S OFFICE,
Washington, July 24, 1876.

The following instructions, received from the Secretary of War, are issued for the information and guidance of officers of the Quartermaster's Department:

At the request of the Secretary of the Treasury, and recommendation of the Quartermaster General, the Secretary of War authorizes and directs the Quartermaster's Department to take charge of, consign, and ship through to destination, all freight that may be delivered to that Department by authorized agents of the Treasury Department for transportation to the Pacific Coast, *via* Omaha or Kansas City. Such freight to be securely packed by the Treasury Department and properly marked by that Department with address of consignee in each case.

Officers of the Quartermaster's Department are instructed to use separate bills of lading in making these shipments, and to insert the following notation thereon: "Payable by the Secretary of the Treasury; to be made into an account and forwarded for settlement on presentation to any officer of the Quartermaster's Department."

The funds of the Quartermaster's Department will not be used in paying any of the expenses incident to the transportation of this freight, but its officers will prepare the accounts when the bills of lading are presented to them and forward them to the Quartermaster General's Office to be sent to the Treasury Department for payment.

In making up the accounts the proper deductions will be made on account of land-grant and bonded railroads, *i. e.* the same plan will be pursued as in making up accounts for transportation of other Government property.

BY COMMAND OF GENERAL SHERMAN:

E. D. TOWNSEND,
Adjutant General.

Officers of this Department shipping freight from any point east of Chicago, Ill., or St. Louis, Mo., to points west thereof, will deliver such freight to the nearest officer of the Quartermaster's Department authorized to receive it for transmission, and will take a receipt therefor.



Secretary.

CIRCULAR TO SUPERVISING AND LOCAL INSPECTORS OF STEAM-VESSELS,
BOILER-PLATE MANUFACTURERS, BOILER-MAKERS, AND OTHERS.

1878.

Department No. 7.

Steamboat-Inspection Service.

Treasury Department,

OFFICE SUPERVISING INSPECTOR-GENERAL OF STEAMBOATS.

Washington, D. C., February 1, 1878.

Rules 3, 4, 8, 10, and 22, of Rules and Regulations of 1877, having been amended by the Board of Supervising Inspectors at their annual meeting held in this city in January of the present year, and said amended rules having been approved by the Secretary of the Treasury, January 31, are published herein for the benefit of officers of the Service and others, who will, from and after this date, substitute these amended rules for those of the same numbers in the published Rules and Regulations of 1877.

The list of life-saving and other appliances attached hereto, having also received the approval of the Secretary of the Treasury, may also be allowed to be used on board steam-vessels, in addition to those already in use.

JAS. A. DUMONT,

Supervising Inspector-General.

RULE 3. Every iron or steel plate intended for the construction of boilers to be used on steam-vessels shall be stamped by the manufacturer in the following manner, viz: At the diagonal corners, at a distance of about four inches from the edges, and also at or near the centre of the plate, with the name of the manufacturer, the place where manufactured, and the number of pounds tensile strain it will bear to the sectional square inch.

When a sheet of boiler-iron is found by the Inspector with one or more stamps upon the same, the Inspectors shall in every such case be governed, and rate the tensile strain of iron in accordance with the lowest stamp found upon the same.

RULE 4. The manner of inspecting and testing boiler-plates, intended to be used in the construction of marine boilers, by the United States Inspectors, shall be as follows, viz:

The Inspector shall visit places where marine boilers are being constructed, as often as possible, for the purpose of ascertaining and making a record of the stamps upon the material, its thickness, and other qualities. To ascertain the tensile strain of the plates the Inspector shall cause two pieces to be taken

from each sheet to be tested, the area of one of which shall equal one-quarter of one square inch, the area of the other shall equal the square of its thickness, and the force at which these pieces can be parted in the direction of the fibre or grain, represented in pounds avoirdupois—the former multiplied by four, the latter in proportion to the ratio of its area—that piece showing the greater tensile strain shall be held to be the tensile strength of the plate from which the test-pieces were taken, and should the tensile strength ascertained by the test equal that marked on the plates from which the test-pieces were taken, the said plates must be allowed to be used in the construction of marine boilers; provided always, that the said plates possess the other qualities required by law, viz., homogeneousness, toughness, and ability to withstand the effect of repeated heating and cooling; but should these tests prove the marks on the said plates to be overstamped, the lots from which the test-plates were taken must be rejected as failing to have the strength stamped thereon. But nothing herein shall be so construed as to prevent the manufacturers from restamping such iron at the lowest tensile strain indicated by the samples, provided such restamping is done previous to the use of the plates in the manufacture of marine boilers.

In the following table will be found the widths—*expressed in hundredths of an inch*—that will equal one-quarter of one square inch of section, of the various thicknesses of boiler plates. The signs + (plus) and — (minus) indicate that the numbers against which these signs are placed are a trifle *more* or *less*, but will not, in any instance, exceed one-thousandth of an inch.

The gauge to be employed, by inspectors and others, to determine the thickness of boiler-plates, and the widths in the table, will be the *Darling, Brown & Sharp's* gauge, of Providence, Rhode Island, and will be furnished by the Treasury Department. This gauge has been approved by the Board of Super-
vising Inspectors:

$\frac{3}{16} = 133 -$	$.26 = 96 -$	$.35 = 71 -$
$.21 = 119 -$	$.29 = 86 -$	$\frac{3}{8} = 67 +$
$.23 = 109 +$	$\frac{5}{16} = 80$	$\frac{7}{16} = 57 -$
$\frac{1}{4} = 100$	$.33 = 76 +$	$\frac{1}{2} = 50$

"Jones & Co., Pittsburg, Pa., 60,000 tensile strength."

All samples intended to be tested on the Riché testing-machine must be prepared in form, according to the above diagram, viz., eight inches in length, two inches in width, cut out at their centres in the manner indicated. Two small centre punch-marks must be made on samples, one inch each side of their centre, for the purpose of ascertaining their elongation or ductility.

In commencing a test, the person conducting the same must first apply weights to within four thousand pounds of one-quarter of the tensile strength marked upon the sample, and, after pumping the machine to equilibrium, apply the remaining weights, at intervals of about fifteen seconds, until the sample is parted.

The smaller weights must be applied last, and, should a sample part immediately on the application of such a weight, the weight last applied must be rejected.

The machine must be kept at equilibrium during the application of the weights, and, after the first application is made, the point where elongation commences must be ascertained by applying a pair of dividers to the centre punch-marks, at every additional weight, until the test is completed.

All tests made of boiler-material must be recorded upon a table of the following form :

Tensile tests of samples of material intended to be employed in the construction of boilers of steam-vessels made on Riehle & Bro.'s testing-machine.

Date when tests were made.	From whom samples were obtained, and by whom tested.	Material, iron or steel.
	Stamp or label on samples, which must be the same as stamps on the material from which they are taken.	Thickness of samples, expressed in hundredths of an inch.
	Width of samples, expressed in hundredths of an inch.	Strain at which each sample parted.
	Strain per square inch of section.	Elongation of samples, expressed in hundredths of an inch.
	Time consumed in tests, expressed in minutes and seconds.	Weight on machine at which elongation commenced.
		Remarks.

RULE 8. Inspectors shall not allow the use of vertical tubular boilers, on waters flowing into the Gulf of Mexico, unless the water-line of the boiler is the lawful distance above the upper end of tubes and fire-line.

RULE 10. All steamers hereafter constructed, navigating the ocean, sounds, lakes, bays, and rivers, and subject to the jurisdiction of the board, shall have a clear space of not less than sixteen inches on all sides of the boilers, and at the back end of all such boilers there shall be a clear space of two feet. Slip-joints in steam-pipes shall, in their working parts, when the steamer is to be employed in navigating salt-water, be made of copper or composition.

All boilers hereafter built shall have a plate or plates of sufficient size fastened on the boiler on which shall be the name of the manufacturer, the place where manufactured, and the tensile strength of the iron, and also the name of the builder of the boiler, where built, and the year.

RULE 22. The main pipes and their branches required by law on steamers, to convey steam from the boilers to the hold and separate compartments of the same—except the cabins—shall not be less than one and one-half inches in diameter—except on steamers employed on western rivers, which steamers may use branch-pipes not less than three quarters of one inch in diameter. All branch pipes leading into the several compartments of the hold of the vessels shall be supplied with valves, the handles marked so as to indicate the compartments, or parts of the vessel to which they lead. These valves or their handles shall be placed in the most accessible part of the main-deck of the vessel, and so arranged, when practicable, that all can be encased in a box or casing, the door of which shall be plainly marked with the words “Steam Fire-Apparatus.”

Mills' Auxiliary Steam-Generator. (Approved for use on boilers using fresh-water.)

Heerman & Smith's Water-Back Heater.

W. W. Martin's Feed-Water Heater.

Herreshoff's Patent Safety-Coil Boilers. (Limited in construction to pipe of four inches in diameter.)

Farris' Water-Circulating Grate-Bars, and Water-Fronts.

Gerard's Electro-Magnetic Fire and Water-Detector.

T. Flagler's Fire-Extinguisher.

White & Hays' Life Cork Jacket.

Geo. Clark, Jr., Life-Preserver.

Kahnwieler's Improved Granulated-Cork Life-Preserver.

Connelly's Fire-Extinguisher.

Martin's Fire-Extinguisher.

Geo. Judson's Life-Boat.

Torrey's Gondola Life-Raft.

Burke, Wise & Co.'s Life-Boat Lowering and Launching Apparatus.

CIRCULAR.
SALE OF UNCLAIMED GOODS.

1878.
Department No. 8.
Secretary's Office.

Treasury Department,

Washington, D. C., February 7, 1878.

To Collectors of Customs and others:

Article 760 of the Regulations of this Department, as amended in its Circular dated the 7th of January, 1876, which stated that the liability of imported goods to additional duty would attach at the expiration of one year from the date of their landing in the United States, is hereby so amended as to read as follows:

“At any time within one year after importation, goods so taken possession of may be claimed and entered for warehouse, or consumption, in the same manner as other goods. If claimed and entered for warehouse, the liability to additional duty will attach at the expiration of one year from the date of their *importation* into the United States. But if not so entered within one year, they must be sold at public auction at some public store or bonded warehouse at the next ensuing regular sale, distant not less than three weeks.”

BY ORDER:



Assistant Secretary.

SPECIAL No. 182.

CONCERNING SPECIAL-TAX STAMPS FOR THE SPECIAL-TAX YEAR
ENDING APRIL 30, 1879.

1878.

Department No. 9.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., February 8, 1878.

Immediately on receipt of this circular, Collectors will make out and transmit to this Office requisitions on Form 100 for Special-Tax Stamps for the special-tax year commencing May 1, 1878, and ending April 30, 1879.

These stamps will be denominated "Series of 1878," and requisitions therefor should have this denomination distinctly endorsed thereon.

The basis of a requisition should be the issue of the various kinds of stamps during the current special-tax year.

It is expected that all stamps for the coming year will be transmitted from this Office on or before April 1, 1878, and they will be received by Collectors in due course of mail thereafter.

On May 1, 1878, Collectors will forward to this Office, by registered mail, all Special-Tax Stamps and Coupons of the "Series of 1877" remaining in their hands, excepting only one full book, or one partially-used book, where the Collector has not a full book on hand, of each kind of stamps, which, in the opinion of the Collector, may be required for issue after that date to delinquent special-tax payers for the special-tax year ending April 30, 1878. The books retained in accordance with the foregoing directions should be distinctly marked, to the end that stamps may not be inadvertently issued therefrom for the coming special-tax year.

Green B. Raum

Commissioner.

INSTRUCTIONS TO OFFICERS OF THE CUSTOMS, PRESCRIBING THE MANNER IN WHICH COPIES OF WEIGHTS MAY BE FURNISHED TO IMPORTERS AND OTHERS, AND FORBIDDING THE RECEIPT OF FEES OR GRATUITIES.

1878.

Department No. 10.

Secretary's Office.

Treasury Department,

Washington, D. C., February 9, 1878.

In order that proper facilities may be given to merchants, masters of vessels, and others, in the transaction of customs business, and to prevent certain practices alike injurious to the interests of the importers and the Government, it is hereby ordered :

1st. That returns of all merchandise weighed, gauged, or measured for dutiable purposes shall be made and the dock-books filed in the Surveyor's Office without delay, and within three days after discharge of the importing vessel, as required by Section 2890 of the Revised Statutes.

2d. That certified copies or abstracts from such returns shall be furnished by the Surveyor to importers or consignees upon application to him.

3d. In any case where a merchant or a master of a vessel desires a return of weight or gauge before it is possible for the weigher or gauger to make a return to the custom-house of the entire cargo of the vessel, the Surveyor may, on application to him by the importer, direct the weigher or gauger to make a memorandum of the gross weight or gauge of such merchandise, to be signed by the weigher or gauger, and returned by him to the Surveyor for delivery to the applicant therefor.

4th. When any merchant requires a detailed statement of the weights (gross, tare, and net) or gauge of merchandise, application may be made to the Surveyor for such statement, who will cause a transcript of the weigher's dock-book on file to be made and furnished to such merchant.

5th. In all cases where an importer desires the assorting and weighing of merchandise in lots and parcels, the aggregate of which makes up the quantity described in a permit, such assorting and weighing may be done with the permission of the Surveyor, provided it involves no increased expense to the United States over the ordinary cost of weighing.

6th. The official certificate of the Surveyor will be attached to each return, statement, or memorandum furnished importers and others, pursuant to these instructions, and the usual fee of 20 cents will be collected therefor.

7th. Weighers, gaugers, and all subordinate officers of customs are hereby forbidden to furnish copies of returns, statements of weights, or other information respecting cargoes of imported merchandise, except as provided in these regulations, or to allow any person not an officer of the customs to participate in the weighing or gauging of such merchandise.

8th. Weighers, gaugers, and all other officers and employes in the customs service are hereby forbidden to receive from any importer, shipper, master, owner or consigner of any vessel, custom-house broker, or other person interested in the importation of merchandise, any fee, compensation, gratuity, reward, or perquisite whatever, directly or indirectly, on account of any service rendered, or to be rendered, in connection with his office or employment.

John Sherman

Secretary.

SPECIAL No. 183.

CONCERNING ADVERTISING NOTICE OF LIABILITY TO SPECIAL
TAXES, &c.

1878.

Department No. 11.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, February 14, 1878.

The Annual Notice of the Liability to Special Taxes should be advertised by Collectors in the following form, viz:

(FORM OF ADVERTISEMENT.)

NOTICE U. S. INTERNAL-REVENUE SPECIAL TAXES.

Under the Revised Statutes of the United States, Sections 3232, 3237, 3238, and 3239, every person engaged in any business, avocation, or employment, which renders him liable to a special tax, is required to *procure and place and keep conspicuously in his establishment or place of business* a STAMP denoting the payment of said special tax for the special-tax year beginning May 1, 1878. Section 3244, Revised Statutes, designates who are liable to special tax. A return, as prescribed on Form 11, is also *required by law* of every person liable to special tax as above. *Severe penalties* are prescribed for non-compliance with the foregoing requirements, or for continuing in business after April 30, 1878, without payment of tax.

Application should be made to _____, Collector of Internal Revenue, at _____.

This advertisement should be inserted in such papers, *not exceeding one in each county* in any case, as may be best calculated to reach all classes of special-tax payers. The number of insertions must not exceed *four* for *weekly* issues, or *six* for *daily* issues.

Attention is called to rates for advertising, prescribed in Sections 853 and 854, Revised Statutes, which read as follows:

“SEC. 853. For publishing any notice, or order, required by law, or the lawful order of any court, Department, bureau, or other person, in any newspaper, * * * forty cents per folio for the first insertion, and twenty cents per folio for each subsequent insertion * * *

“SEC. 854. The term *folio*, in this chapter, shall mean one hundred words, counting each figure as a word. When there are over fifty and under one hundred words, they shall be counted as one folio; but a less number than fifty words shall not be counted, except when the whole * * * notice, or order contains less than fifty words.”

Collectors are informed that no charges in excess of the above rates can be allowed or paid, and a copy of this circular should, therefore, be sent to each newspaper selected; and whether the advertisement is accepted or declined, Collectors must rely principally upon the posters (with which they will be supplied) and Form 11 for notifying tax-payers.

Collectors will see to it that a copy of the *poster*, relative to special taxes, is posted in each post office in their districts, and in such other conspicuous places as will bring the same to the notice of every one liable, or likely to become liable, to special tax, and that “Form 11” is sent to each person liable to special tax in their districts.

No further expense for advertising, except as herein prescribed, or for printing in connection with special taxes, will be allowed in the settlement of Collector's accounts unless the same has been previously authorized by this Department.

Collectors should begin mailing "Form 11" by the 15th of March, commencing with the most remote tax-payers, so that every tax-payer will have received it by the 1st of April, or as soon thereafter as possible. The posters should be put up during the first week in April. The advertisement in the weekly issues should be inserted twice during the latter half of March, and twice during the latter half of April; the one in the daily issues twice a week (on Wednesday and Saturday, or other days not immediately succeeding each other) during the first three weeks in April.

The bills for advertising, duly receipted for, and accompanied in each case by a copy of the advertisement in the paper in which inserted, should be scheduled on Form 85, noting in the margin the name of county in which the paper is published, and charged to the United States, on line No. 10, on Form 44, for the last month of the quarter in which the expense was incurred.

A revised Form (11) has just been issued, and it should be used in all cases in lieu of the one heretofore prescribed.

Green B. Rawm

Commissioner.

SUSPENDING OFFERS OF REWARDS FOR INFORMATION AS TO ILLICIT
DISTILLATION IN THE STATES OF NORTH CAROLINA, SOUTH CAROLINA,
GEORGIA, ALABAMA, MISSISSIPPI, TENNESSEE, ARKANSAS, MISSOURI,
KENTUCKY, VIRGINIA, AND WEST VIRGINIA.

1878.
Department No. 12.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, February 18, 1878.

The operation of all offers of pecuniary reward hitherto made for the detection and punishment of persons employed in the illicit distillation of spirits, is hereby suspended until further notice, so far as regards the States of North Carolina, South Carolina, Georgia, Alabama, Mississippi, Tennessee, Arkansas, Missouri, Kentucky, Virginia, and West Virginia.

Other and more effective methods for the suppression of illicit distillation in those localities are now being put into operation.

Green B. Raum

Commissioner.

APPROVED:

John Sherman

Secretary.

C I R C U L A R
RELATIVE TO OFFICIAL COMMUNICATIONS.

1878.
Department No. 13.
L. H. Board No. 1.

Treasury Department,

OFFICE OF LIGHT-HOUSE BOARD,

Washington, February 15, 1878.

[EXTRACT FROM LIGHT-HOUSE REGULATIONS.]

“CXCIV.—*No communication, except periodical reports, shall treat of more than one subject.*”

The particular attention of the officers of the Light-House Establishment is called to the importance of properly briefing the subject-matter of correspondence on the outside of the first fold of each letter. As the brief is generally relied on as a concise description of the contents, and as much trouble of various kinds has been experienced by this Office, especially in searching the files for correspondence, owing to the frequent occurrence of insufficient, erroneous, and undescriptive endorsements, it is earnestly desired that the brief may, in each case, be extremely precise in its terms, and exactly indicate the subject of the letter. Especially is it desired that such phrases as “*Acknowledging receipt of, &c.,*” or “*Receipt of, &c.,*” should never be used to brief any letter that is not purely and simply an acknowledgment. If there are any remarks made by the writer, in addition to a simple acknowledgment, the words “*Receipt,*” or “*Acknowledgment,*” must not be used in the endorsement. Letters which are not acknowledgments will be best briefed by some concise form of words pointedly indicative of their contents—as, for example, “*Transmitting accounts for 4th quarter, 1872;*” or “*Repairs of Cape Canaveral light-house;*” or “*Placing buoy on Black Ledge,*” &c. All communications must be on half sheets, fastened at the upper left-hand corner.

The *envelopes* of all communications will be addressed to the “Light-House Board, Washington, D. C.”

The attention of the officers of the Light-House Establishment to these suggestions will greatly facilitate the transaction of the business of this Office.

JOSEPH HENRY,
Chairman.

CIRCULAR IN REGARD TO THE CLOSING OF THE BOOKS OF THE TREASURY DEPARTMENT TO THE TRANSFER OF REGISTERED STOCK OF THE FIVE PER CENT. FUNDED LOAN OF 1881; FOUR-AND-A-HALF PER CENT. FUNDED LOAN OF 1891; AND FOUR PER CENT. CONSOLS OF 1907, ACTS OF JULY 14, 1870, AND JANUARY 20, 1871.

1878.

Department No. 44.

Secretary's Office.

Treasury Department,

February 23, 1878.

Hereafter the books of this Department will be closed to the transfer of all the Registered Stock, whether held abroad or in the United States, of the Five per cent. Funded Loan of 1881; Four-and-a-half per cent. Funded Loan of 1891; and Four per cent. Consols of 1907, as follows:

5 per cent., 1881's, on the evenings of the 10th of January, April, July, and October.

4½ per cent., 1891's, on the evenings of the 10th of February, May, August, and November.

4 per cent., 1907's, on the evenings of the 10th of March, June, September, and December.

And reopened as follows:

5 per cent., 1881's, on the mornings of the 1st of February, May, August, and November.

4½ per cent., 1891's, on the mornings of the 1st of March, June, September, and December.

4 per cent., 1907's, on the mornings of the 1st of April, July, October, and January.

If bonds forwarded for transfer are not received prior to the date for closing the transfer books, interest checks will be drawn in favor of the party in whose name the bonds stood at the closing, and the assignee must look to the assignor for the accrued interest for that quarter.



Secretary.

CIRCULAR TO SUPERVISING AND LOCAL INSPECTORS OF STEAM-
VESSELS.

1878.

Department No. 15.

Steamboat-Inspection Service.

Treasury Department,

OFFICE SUPERVISING INSPECTOR-GENERAL OF STEAMBOATS.

Washington, D. C., February 9, 1878.

Supervising and Local Inspectors of Steam-Vessels are hereby notified, that their whole time must be devoted to their official duties, and that they will not, under any circumstances, be allowed to superintend the repairs on any steam-vessels or draw the plans for the construction of boilers or machinery, or act as experts in any such matters for the agents or owners of steam-vessels, either with or without pay, under the penalty of dismissal from office: *Provided, however,* That officers whose salaries are less than one thousand dollars (\$1,000) per annum, may, when not officially employed, engage in other occupations that do not approximate their official duties, when the same can be done without detriment to the public service.

Inspectors are also notified that the second paragraph of Department Circular, No. 32, Navigation Division, No. 10, April 5, 1872, constituting the Hull Inspector chairman of the local board of inspectors, is hereby revoked, and the Inspector of Hulls and the Inspector of Boilers will be held jointly responsible for the proper conduct of the official affairs in their district.

John Sherman

Secretary.

C I R C U L A R .

EXPORTATION OF DOMESTIC TOBACCO IN BOND.

1878.

Department No. 16.

Secretary's Office.

Treasury Department,

Washington, D. C., February 27, 1878.

To Collectors of Customs and others:

Complaint has been made to the Department by Internal-Revenue Officers that difficulty is experienced in obtaining from Officers of the Customs, certificates showing the clearance of domestic tobacco, shipped under bond for exportation.

The Department, in its Circular Letter of the 23d of September, 1875, addressed to Collectors of Customs upon the Northern, Northeastern, and Northwestern frontiers, directed that all tobacco arriving at ports (unless found on inspection to have affixed thereto tax-paid stamps) should be assumed to be in bond, and that it should be inspected, as a basis for the issue of the usual "clearance certificates."

The regulations upon the subject, approved by this Department and issued by the Commissioner of Internal Revenue, under date of March 8, 1875, prescribed that, upon the receipt by the Collector of Customs at the port from which tobacco is to be exported, of the Form "Aa," (specified in said regulations,) showing that an entry for exportation has been made to the satisfaction of the Internal-Revenue Officers, such Collector shall, without delay, transmit to the proper Collector of Internal Revenue, a clearance certificate in due form, provided the Customs inspector's certificate of lading has been received and the export vessel has cleared.

Collectors of Customs will hereafter endeavor to observe these regulations in such a manner that the bonds executed for the transportation and shipment of the merchandise may be cancelled by Collectors of Internal Revenue without unnecessary delay.

Copies of the regulations will be forwarded to Customs Officers on requisition therefor.

Very respectfully,

BY ORDER:



Assistant Secretary of the Treasury.

CONCERNING THE REDEMPTION AND EXCHANGE OF INTERNAL-
REVENUE DOCUMENTARY AND PROPRIETARY STAMPS.

1878.

Department No. 17.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., March 1, 1878.

1. Section 3426, Revised Statutes of the United States, provides that—

“The Commissioner of Internal Revenue may, from time to time, make regulations, upon proper evidence of the facts, for the allowance of such of the stamps issued under the provisions of this Chapter, or any internal-revenue act, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid in error, or remitted; and such allowance shall be made either by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value, after deducting therefrom, in case of repayment, the sum of five per centum, to the owner thereof; but no allowance shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why said stamps cannot be so returned.”

The Act of July 12, 1876, amends the Section quoted above, in so far as it relates to documentary stamps—other than those of the denomination of two cents—by providing:

“That from and after the passage of this act no allowance shall be made for documentary stamps, except those of the denomination of two cents, which when presented to the Commissioner of Internal Revenue are not found to be in the same condition as when issued by the Internal Revenue Department, or, if so required by the said Commissioner, when the person presenting the same cannot satisfactorily trace the history thereof from their issue to their presentation as aforesaid.”

2. In pursuance of the authority conferred by the statute quoted, the following regulations, for the redemption and exchange of documentary and proprietary stamps, are hereby prescribed in lieu of all regulations or instructions on the subject heretofore issued:

3. Documentary and proprietary stamps, which have been spoiled, or rendered useless or unfit for the purpose intended, or for which the owner may have no use, and documentary stamps which have been improperly or unnecessarily affixed to instruments, can be presented to this Office for *redemption* or *exchange*.

4. The stamps must be transmitted at the risk and expense of the owner.

5. Stamps presented for *redemption* must be accompanied by a claim made out on Form S1, copies of which will be furnished upon application to this Office. The claim must be sworn to, and the blanks filled up as far as the affiant is able to do so.

6. Stamps presented for *exchange* should be accompanied by a letter requesting the *exchange* in lieu of the *claim* prescribed in cases of redemption.

7. The redemption of stamps will be effected by “repaying the amount or value, after deducting therefrom * * * the sum of five per centum, to the owner thereof;” the exchange, by the issue of check or proprietary stamps, of equal value, in lieu of those returned.

8. When check or proprietary stamps are presented which are not “in the same condition as when issued,” their condition must be satisfactorily accounted for, and conclusive evidence that they were never used must be furnished, before they can be redeemed or exchanged.

9. When documentary stamps, other than two-cent stamps, are presented, which are not in their original condition, their history must be satisfactorily traced from the time of their purchase from the Government until their presentation, by sworn statements from all parties who have owned the stamps. Each statement should set forth the name of the person or firm from whom the stamps were purchased, the date of purchase, (as nearly as possible,) that the stamps were never used while in the possession of the affiant, and, if sold, the date of sale and the name of the person or firm to whom sold. In order to facilitate the preparation of this evidence, several blank affidavits have been printed on Form 81.

10. Stamps which have been cancelled, or which have the appearance of having been washed, or from which the mucilage has been removed, either in whole or in part, or which have been *regummed*, are not considered to be "in the same condition as when issued."

11. When stamps of larger denominations than twenty dollars are presented, their history must be traced, as herein provided, whether they are in their original condition or not.

12. Persons making application for the redemption or exchange of stamps improperly or unnecessarily affixed to instruments, should forward the instruments, *with the stamps attached*, to this Office, accompanied by the affidavit of the owner setting forth all facts in the case. There should also be an accompanying certificate from the Collector of Internal Revenue, of the proper district, that he has made a personal examination of the case, and finds the facts to be as stated. The history of the stamps must also be traced from their original issue to their presentation.

13. In cases where an allowance is asked for stamps destroyed, the evidence must be of such a character that the destruction of the stamps must necessarily be inferred therefrom.

14. Stamps will only be redeemed or exchanged when presented by a *bona-fide* owner or an agent or representative of such owner. When a claim is made by a person acting as agent, executor, receiver, or in any other representative capacity, the authority of the representative to so act must be shown.

15. Stationers and others forwarding large numbers of stamped checks and drafts are requested to enclose in the package a schedule, showing the number of each description of checks and the aggregate value of stamps contained in the package. This will enable this Office to locate any error which may have been made in the count of the stamps, and the schedule can be returned to the consignee of the stamps for his information.

16. In all cases where stamped checks or drafts have been filled up and signed, satisfactory evidence must be furnished that they have never been issued or used in any manner whatsoever. If they have been passed to the payee, or endorsed, the stamps have no redeemable value.

17. Stamps will not be redeemed where the amount is less than fifty cents, but may be exchanged for check or proprietary stamps.

18. Claims will be acted upon, as nearly as possible, in the order of their receipt, and in all cases as soon after their receipt as the condition of the public business will permit.

Guen B. Raum

Commissioner.

CONCERNING THE STAMPING OF GOODS ON HAND BY MANUFACTURERS
OF TOBACCO, SNUFF, AND CIGARS, AND CLOSING UP THEIR GOVERN-
MENT ACCOUNTS WITH COLLECTORS AT THE TIME OF DISCONTIN-
UING BUSINESS.

1878.

Department No. 18.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, March 1, 1878.

On and after May 1, 1878, all manufacturers of tobacco, snuff, and cigars will be required, on concluding business, to render closing inventories, as provided in Sections 3358 and 3390, Revised Statutes of the United States; to pack and stamp all manufactured goods on hand at that time; and close up their accounts as manufacturers with their several Collectors.

By renewing from year to year their special-tax stamps and keeping them posted conspicuously in their places of business; by continuing to render monthly reports of all purchases of stamps and sales or removal of goods; by keeping their places of business legal factories and themselves legally qualified as manufacturers, though not actually engaged in manufacturing or making taxable goods, they can enjoy all the privileges the law accords to manufacturers of tobacco, snuff, and cigars, and keep their stock of goods unstamped at their factories until they are sold or removed.

This decision is reached after a careful examination of the provisions of Sections 3355, 3358, 3367, 3369, and 3373, relating to tobacco and snuff, and of Sections 3387, 3390, 3395, 3398, and 3405, relating to cigars, of the Revised Statutes of the United States, made in consequence of numerous inquiries by Collectors as to whether there is any limit to the time during which manufacturers can hold goods of their own manufacture after they have discontinued manufacturing and ceased to pay special tax as manufacturers.

All rulings, decisions, and written or verbal instructions inconsistent with those herein contained are hereby revoked.

Green B. Rawm

Commissioner.

CONCERNING THE RULING OF THE POST-OFFICE DEPARTMENT RELATIVE TO THE
REGISTRY AND MAILING OF SEALED PACKAGES CONTAINING INTERNAL-REVENUE
STAMPS OR OTHER OFFICIAL PRINTED MATTER.

1878.
Department No. 19.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., March 2, 1878.

The following letter from the First Assistant Postmaster General is hereby published for the information of all officers and agents of the Internal-Revenue Service :

POST OFFICE DEPARTMENT,
OFFICE OF THE FIRST ASSISTANT POSTMASTER GENERAL,
Washington, D. C., February 28, 1878.

SIR :

The letter of the Collector of the 4th District, Illinois, and accompanying statement of the postmaster at Quincy, submitted by you to this Office, are herewith returned, and I have the honor to state that, in the U. S. Official Postal Guide, to be issued April 1, 1878, the following ruling is intended to appear :

"Postmasters will receive, register, and forward in the mails any sealed packages, no matter to whom addressed, and without regard to weight, which may be presented to them for mailing by an official or agent of the Internal-Revenue Service, and which may have affixed thereto official or ordinary postage stamps to the amount of one cent for each ounce or fraction thereof, the registry fee, and the proper certificate that said packages contain no written matter. Government officials, in their use of official postage stamps, are to be regarded as acting under the instructions of the Department with which they are connected, and their certificates that packages contain no writing, should be accepted without question. Any previous rulings of this Department inconsistent herewith are not to be regarded."

As the next issue of the Postal Guide will be sent to every post office in the United States, it is believed that the officials of your bureau will have no further misunderstandings with postmasters when mailing sealed packages of third-class official matter entitled to registry, etc.

I have the honor to be, &c., &c., &c.,

JAS. N. TYNER,
First Assistant Postmaster General.

Hon. GREEN B. RAUM,
Commissioner of Internal Revenue, Washington, D. C.

Officers and agents of the Internal-Revenue Service will be particular to see that the certificate referred to is in no case attached by inadvertence to a package containing written matter. Such packages are subject to postage at the rate of three cents for each half ounce or fraction thereof, and should be stamped accordingly.

Green B. Raum

Commissioner.

Treasury Department,

Washington, D. C., March 6, 1878.

The Secretary of the Treasury will, until further notice, receive subscriptions for the Four per cent. Funded Loan of the United States, in denominations as stated below, at par and accrued interest, in coin.

The bonds are redeemable July 1, 1907, and bear interest, payable quarterly, on the first day of January, April, July, and October of each year, and are exempt from the payment of taxes or duties to the United States, as well as from taxation in any form by or under State, municipal, or local authority.

The subscriptions may be made for Coupon Bonds of \$50, \$100, \$500, and \$1,000, and for Registered Bonds of \$50, \$100, \$500, \$1,000, \$5,000, and \$10,000.

Two per cent. of the purchase money must accompany the subscription; the remainder may be paid at the pleasure of the purchaser, either at time of subscription or within thirty days thereafter, with interest on the amount of the subscription, at the rate of four per cent. per annum, to date of payment.

Upon the receipt of full payment, the bonds will be transmitted, free of charge to the subscribers, and a commission of one-fourth of one per cent. will be allowed upon the amount of subscriptions, but no commission will be paid upon any single subscription less than \$1,000.

Forms of application will be furnished by the Treasurer at Washington, the Assistant Treasurers at Baltimore, Boston, Chicago, Cincinnati, New Orleans, New York, Philadelphia, St. Louis, and San Francisco, and by the National Banks and bankers generally. The applications must specify the amount and denominations required, and, for Registered Bonds, the full name and post-office address of the person to whom the bonds shall be made payable.

The interest on the Registered Bonds will be paid by check, issued by the Treasurer of the United States, to the order of the holder, and mailed to his address. The check is payable on presentation, properly endorsed, at the offices of the Treasurer and Assistant Treasurers of the United States.

Payments for the bonds may be made in coin to the Treasurer of the United States at Washington, or Assistant Treasurers at Baltimore, Boston, Chicago, Cincinnati, New Orleans, New York, Philadelphia, St. Louis, and San Francisco.

To promote the convenience of subscribers, the Department will also receive, in lieu of coin, called bonds of the United States, coupons past due or maturing within thirty days, and gold and silver certificates of deposit; also coin drafts on New York for the amount of their proceeds.

Arrangements have been perfected with the National Bank of Commerce of New York, a public depository, whereby currency drafts can be received by the Secretary of the Treasury on account of subscriptions to the Four per cent. Loan, and the coin value thereof, on the day of collection in New York, will be credited to the subscriber. Any amount beyond what is required in payment of the bonds will be returned to subscribers by bank draft with a full statement of the transaction. The coin and currency drafts mentioned should be drawn in favor of the Secretary of the Treasury.



Secretary of the Treasury.

CIRCULAR RELATIVE TO THE PURCHASE OF SILVER BULLION.

1878.

Department No. 21.

Mint Bureau.

Treasury Department,

OFFICE OF THE DIRECTOR OF THE MINT.

Washington, D. C., March 6, 1878.

Notice is hereby given, that the Treasury Department is prepared to receive, at all times, offers, in writing or by telegraph, for the sale of Silver Bullion, in quantities of not less than ten thousand ounces, deliverable at the Mints of the United States at Philadelphia, San Francisco, and Carson.

All offers will be addressed to the Director of the Mint, Washington, D. C., and will state quantity, price per ounce one thousand fine, and when delivery will be made if offer is accepted.

The value of silver purchased will be determined by Mint assay, and, until further notice, payment will be made in gold or silver coin of full legal tender.

Where bullion is offered and purchased, which is of a character requiring parting or refining, the seller will pay the usual Mint charges.

H. R. LINDERMAN,

Director of the Mint.

APPROVED:



Secretary of the Treasury.

C I R C U L A R .

REPORTS TO UNITED STATES GENERAL APPRAISERS.

1878.

Department No. 22.

Secretary's Office.

Treasury Department,

Washington, D. C., March 12, 1878.

Collectors of Customs and others:

The monthly reports (Form No. 1009) made by officers of the Customs to United States General Appraisers will hereafter be accompanied by a portion of the samples of textile fabric taken by the Appraiser, under existing regulations, and with tickets prepared in the usual form relating to the samples.

The reports, as well as the samples and tickets, will be forwarded as soon as practicable after the close of each month.

Monthly reports of allowances for damage from the Ports of Boston, New York, Philadelphia, Baltimore, New Orleans, and San Francisco, will hereafter be promptly made as provided for in Article 520 of the Regulations of 1874, and the Circular of this Department of the 19th of April, 1875.

The Board of General Appraisers will please report to the Department any neglect to comply with these instructions.

John Sherman

Secretary.

CIRCULAR TO OFFICERS OF THE TREASURY DEPARTMENT.

1878.

Department No. 23.

Secretary's Office.

Treasury Department,

OFFICE OF THE SECRETARY,

Washington, D. C., March 14, 1878.

The following provisions of an Act of Congress, passed February 28, 1878, are hereby published for the information and guidance of all concerned:

AN ACT to authorize the coinage of the standard silver dollar, and to restore its legal-tender character.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be coined, at the several mints of the United States, silver dollars of the weight of four hundred and twelve and a half grains Troy of standard silver, as provided in the act of January eighteenth, eighteen hundred thirty-seven, on which shall be the devices and superscriptions provided by said act; which coins together with all silver dollars heretofore coined by the United States, of like weight and fineness, shall be a legal tender, at their nominal value, for all debts and dues public and private, except where otherwise expressly stipulated in the contract. And the Secretary of the Treasury is authorized and directed to purchase, from time to time, silver bullion, at the market price thereof, not less than two million dollars worth per month, nor more than four million dollars worth per month, and cause the same to be coined monthly, as fast as so purchased, into such dollars; and a sum sufficient to carry out the foregoing provision of this act is hereby appropriated out of any money in the Treasury not otherwise appropriated. And any gain or seigniorage arising from this coinage shall be accounted for and paid into the Treasury, as provided under existing laws relative to the subsidiary coinage: *Provided*, That the amount of money at any one time invested in such silver bullion, exclusive of such resulting coin, shall not exceed five million dollars: *And provided further*, That nothing in this act shall be construed to authorize the payment in silver of certificates of deposit issued under the provisions of section two hundred and fifty-four of the Revised Statutes.

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SEC. 3. That any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States, in sums not less than ten dollars, and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.

John Sherman

Secretary.

SPECIAL No. 185.

RELATIVE TO REPORTING DELINQUENT SPECIAL-TAX PAYERS ON FORM
23, FOR ASSESSMENT.

1878.

Department No. 24.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, March 20, 1878.

It is observed from the records of cases of delinquents reported to United States District Attorneys, and from the stubs of special-tax stamps, that some collectors fail to comply with certain instructions on Form 23A, and in the letter to Supervisor Foulke, published on page 137, vol. XIX, of the Internal-Revenue Record, in regard to reporting, on Form 23, for assessment, persons liable to pay special tax who have failed to pay the same at the time required by law.

In view of the fact that the special taxes for the period commencing May 1, 1878, will become due on that day, it is deemed advisable, at this time, to call the attention of collectors to the requirements of said instructions, which are in effect as follows:

All persons liable to pay a special tax who fail to PAY the same prior to or during the calendar month in which liability thereto is incurred, must be reported on Form 23, with date of receipt of Form 11, or other application to pay tax, noted in column 7, Form 23.

In case of those who commence business during the latter part of a month, the date of commencing business and date of mailing application should also be noted on the assessment list.

Green B. Raum

Commissioner.

CIRCULAR No. 180.

CONCERNING THE ISSUE OF TOBACCO STAMPS REFERRED TO IN
CIRCULAR No. 176.

1878.

Department No. 25.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., - March 20, 1878.

Collectors are hereby informed that the stock of tobacco stamps of the denominations of ten, fifteen, twenty, twenty-one, twenty-two, and forty pounds, of the Series of 1875, is nearly exhausted; and all orders for tobacco stamps will therefore in future be made upon the Revised Form 140, with which Collectors have been supplied, and the coupon stamps referred to in Circular No. 176 will be ordered whenever stamps of the denominations of ten pounds and upwards are desired.

Collectors will make all reports of tobacco and cigar stamps for the current month and thereafter, until otherwise directed, upon the Form 76, revised September, 1877.

When stamps of the discontinued denominations remain on hand, they should be reduced to the number of pounds represented thereby, and reported upon the Revised Form 76, by denominations, wherever upon the form it may be found most convenient. Collectors will continue to issue such stamps to manufacturers who do not prefer the coupon stamps, until the supply is exhausted, or until otherwise directed.

Green B. Raum

Commissioner.

CONCERNING THE FACTORY PREMISES OR PLACE WHERE CIGARS ARE
MADE, AND THE COMMUNICATION BETWEEN THE SAME AND THE
PLACE WHERE THE MANUFACTURER SELLS AT RETAIL.

1878.
Department No. 26.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., March 21, 1878.

The portions of the law regulating the manufacture and sale of cigars, without declaring in specific language that the two kinds of business, to wit, manufacturing cigars and selling manufactured tobacco and cigars at retail, shall not be carried on in the same place at the same time, impose such restrictions, make such requirements, and declare such forfeitures and penalties as render it impracticable for these two kinds of business to be carried on together, as above stated. (See Sections 3387, 3392, and 3397 of the Revised Statutes of the United States; also, Special 85, revised, and Form 36½.)

Under as lenient a construction of these several sections of the law as their language and the purpose for which they were enacted, to wit, the protection of the revenue, will admit, it is held that a cigar factory or the place where cigars can be made for sale must be at least an entire room, separated by walls and partitions from all other parts of the building, and that the factory or place of manufacture, designated and described on Form 36½, cannot be used, nor can any portion thereof, even though marked off or separated from the remainder by a railing, counter, bench, screen, or curtain, be used as a store where the manufacturer can sell his cigars otherwise than in legal boxes, properly branded, labelled, and stamped.

When a cigar manufacturer has a store in a room adjoining his factory, a door and windows may be allowed between the factory and store; and, if necessary for light or ventilation, the upper portion of the partition between the factory and store may be of glass or wire-cloth.

Collectors and all other revenue officers are enjoined to see that these instructions are strictly enforced on and after May 1, 1878.

Green B. Raum

Commissioner.

REGULATIONS CONCERNING GAUGERS' FEES AND EXPENSES.

1878.
Department No. 27.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, — March 24, 1878.

Section 3157, Revised Statutes, provides that "Gaugers shall be entitled to receive such fees, to be determined by the quantity gauged, as may be prescribed by the Commissioner of Internal Revenue; and said fees, together with their actual and necessary travelling expenses, shall be verified by their oaths, and shall be paid by the United States monthly."

In accordance with this provision, the following fees, per proof gallon, are prescribed, to take effect on and after April 1, 1878, to be computed upon each day's work, viz:

Fees.

1. For the first twenty (20) gallons each day, five (5) cents per gallon.
For the next forty (40) gallons each day, two (2) cents per gallon.
For the next two hundred and forty (240) gallons each day, one-half ($\frac{1}{2}$) of a cent per gallon.
For the next five hundred (500) gallons each day, one-fifth ($\frac{1}{5}$) of a cent per gallon.
All over eight hundred (800) gallons each day, one-eighth ($\frac{1}{8}$) of a cent per gallon.

2. The above rates apply to all spirits entered for deposit into warehouse; to spirits withdrawn from warehouse during regular suspension of distillery; to fruit brandy; to spirits gauged for rectifiers, and to gauging done under special orders of this Office.

3. On spirits withdrawn from warehouse of a grain distillery each day during the regular operation of such distillery, the fees will be one-fifth of one cent per gallon.

4. The compensation of a gauger shall in no case exceed the sum of *five dollars* per day. If, therefore, under the foregoing prescribed rates, the fees for any day shall exceed five dollars, then said rates are to be reduced so as to limit them to that sum—that is to say, a gauger shall not receive as fees a sum in excess of the rate of five dollars per day.

5. A gauger who is necessarily employed a considerable portion of his time in travelling, while in the performance of his duties, and whose fees, at the rates herein prescribed, are thus, in the judgment of the Collector, inadequate to reasonably compensate him for the service performed, may be granted a special rate of fees upon a full statement by the Collector of all the facts in each case, showing why special action thereon is deemed necessary and just. This special certificate and recommendation of the Collector must accompany each account in which the above fees are thus deemed inadequate. It is enjoined upon Collectors that they see that gaugers so assigned perform the gauging in their respective divisions in the shortest practicable time, and at as little expense as possible.

6. When, because of the presence of saccharine matter, the hydrometer will not indicate the proof, the computation will be made upon the wine gallons—the wine gallons being used instead of the proof gallons—and reported accordingly on Form 108 by the Collector.

Expenses.

7. Where any travelling expenses are charged, the gauger should show, by an itemized statement on the inside of his account, the place from which he started *each day* when travelling, the distillery or distilleries and rectifying establishments visited, *and the entire expenses incurred on that day, stating the amount and character of each item separately*; also, the distances between any two or more places visited on the same day. When both public and private conveyances are used on the same day, the distances travelled by each should be stated. Every item of expense exceeding one dollar, except for travel by public conveyance, must be attended by its proper voucher. Hotel-bills *must state the time and rate per diem*.

8. If a gauger uses his own horse under the saddle, or his own horse and buggy, he may be allowed to charge for the former not over one dollar per day, and for the latter, one dollar and fifty cents per day, for the days actually and necessarily used when in the performance of his duties, not within the limits of a city or town.

9. In all cases, when practicable, public conveyance should be used. When omnibus or hack-fare is charged, the distance between the depot and hotel, or between the depots where such conveyance is used, must be stated.

10. Where a gauger is assigned to but one place of duty, or to more than one, but all located within the limits of the same city or town, no travelling expenses whatever will be allowed without a special certificate from the Collector, showing that the expenses were necessary.

11. When a gauger is assigned to duty at two or more grain distilleries, he is expected to reside at or near the one where his services are mostly needed; otherwise, travelling and other expenses incurred in visiting it will not be allowed.

12. It is expected that gaugers who use a horse, or horse and buggy, and who hire the same, will do so upon the most favorable terms for the Government, and that, if obliged to engage it for a number of consecutive days, the rate should be less than for a single day. Should they disregard this injunction, the amount charged therefor will be reduced to what is considered a reasonable charge. While it is impracticable to fix the amount to be allowed for such conveyance in every case, gaugers are advised that it is the opinion of this Office that no more than three dollars a day should in any case be paid for a horse and buggy, and that any charge in excess thereof will not be allowed without a special certificate from the Collector that the charge is reasonable and that the gauger endeavored in vain to hire the same for less.

13. Gaugers will be furnished by the Collector with official postage stamps in sufficient quantities to enable them to transmit their reports, without expense for postage.

General Instructions.

14. All accounts for fees and expenses of gaugers must be made out *in duplicate* (one copy to be filed in the office of the Collector) and forwarded to the Collector for approval within five days after the expiration of the month in which they were incurred, and bills delayed beyond this time should be accompanied by an explanation of the cause of the delay.

15. Each Collector should note on his retained duplicate Form 108 the date of the transmittal of each of his gauger's accounts.

16. Each Collector should report on his Form 108 all spirits gauged by each gauger, and storekeeper and gauger, *including spirits withdrawn from warehouse*, during the month, noting in column for location spirits which indicated "no proof" by reason of saccharine matter, and spirits gauged under orders after seizure. Spirits withdrawn from warehouse should be entered separately for each distillery. Fruit-brandy gauging should be so reported that it may be readily distinguished from other gauging; this may be done by writing opposite each fruit-distiller's name the word "fruit." The number of the distillery should be given.

17. Collectors are instructed to withhold their certificates from gaugers' accounts that do not correspond in the reports of number of proof gallons of spirits gauged with the reports thereof made on Form 108, and to return such accounts to the gaugers for the necessary correction.

18. Gaugers, in rendering their accounts, should include all gauging of withdrawals during regular suspension with gauging for entry; and the withdrawals during operation of distillery should be entered separately in the lower column of the "Statement" in Form 150.

19. Collectors should also see that each gauger includes in *one* account *all* fees earned and necessary travelling expenses incurred in any one month, and should not approve duplicate bills, or two or more bills for the same period, without orders from this Office.

20. Collectors are reminded that this Office has to rely exclusively upon their certificate and reports as to the quantity gauged by each gauger, and, to some extent, as to the amount of travelling expenses that should be allowed, and, therefore, they should see that no persons are assigned to duty as gaugers unless they are duly commissioned, and before approving gaugers' bills they should satisfy themselves that the same are *duly sworn to and receipted for by the gaugers*; that the fees charged are correctly computed; that the places where the duties have been performed are fully and accurately specified; and that the travelling expenses charged are reasonable, and were necessarily incurred.

21. *Collectors should assign no more gaugers to duty during any one month than are actually necessary, so that the fees and expenses of gauging may be reduced to the lowest practicable amount, and should revoke the assignments of all gaugers not needed for duty, and report the facts to this Office at once; and any Collector negligently or wilfully disregarding this injunction will be considered guilty of gross neglect of duty.*

22. Gaugers should not assign their accounts, as the drafts in payment thereof will, in all cases, be made payable to the gaugers and sent to the care of the Collector, without regard to any assignments that may be made.

23. No internal-revenue gauger shall charge or receive any sum of money, fee, or compensation of any kind whatever, other than the fee prescribed by the Commissioner of Internal Revenue and paid by the United States, for any cause whatever connected with the performance of his official duties as a United States internal-revenue gauger, under the penalty of removal from office.

24. Internal-revenue gaugers are prohibited from being or becoming interested directly or indirectly in the manufacture, purchase, or sale of tobacco, snuff, or cigars, or in the production, rectification, redistillation, or purchase, or sale of distilled or fermented liquors. They are not prohibited from engaging in any other business, including "free gauging," which will not interfere with the prompt and efficient discharge of the duties of their office.

25. The Commissioner of Internal Revenue is authorized by law to prescribe the fees for gauging, and the rules and regulations relative thereto; and he reserves to himself the right, after any gauger has rendered his account to this office, to investigate it and decide what fees are to be paid for work performed, as shown therein, whenever such special decision is, in his judgment, just and expedient—subject to the limitation prescribed by law.

26. Each internal-revenue gauger should familiarize himself with the above regulations. Strict compliance therewith, in every particular, will facilitate the prompt settlement of his monthly accounts.

All former regulations concerning gaugers' fees and expenses, inconsistent herewith, are hereby revoked.

Glen B. Raum

Commissioner.

C I R C U L A R

RELATIVE TO THE LABELLING OF PACKAGES CONTAINING GOODS ENTERED FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISEMENT.

1878.

Department No. 28.

Secretary's Office.

Treasury Department,

Washington, D. C., March 23, 1878.

To Collectors and other Officers of the Customs:

In lieu of the marking by stencilling or tagging of case goods, entered for immediate transportation without appraisement, as required by Article 688, Treasury Regulations, and Department's Circular of October 23, 1876, (Synopsis 3006,) it is hereby directed that all packages containing goods so entered shall have affixed thereto a label in form furnished by the Department, (Catalogue No. 958,) showing the ports of importation and destination; the name of the importing vessel; the date of landing; the number of the bonded cart or dray used in transferring the goods from vessel to cars, or other vessel; the name of the discharging inspector; the name of the common carrier to whom the goods are delivered for transportation; date of shipment, and the name of the shipping inspector.

The labels will be prepared in the Surveyor's Office, so far as practicable, and sent with the immediate-transportation entry to the inspector in charge of the importing vessel, who will fill in the number of the transfer cart or dray, and his own signature.

The name of the common carrier and the date of shipment will be filled in by the shipping inspector at the depot, or other place of shipment, who will also sign his name in the blank space for that purpose.

In filling in the blank spaces referred to, inspectors will use ink or a blue pencil.

The stubs upon which shall be entered the bond number, in addition to the number of the label, will be retained and filed in the Surveyor's Office.

Officers of the Customs at ports of destination will carefully examine all packages arriving under immediate-transportation bond, and report without delay to this Department any instance of the arrival of such packages without labels properly prepared and attached as required by these instructions.

This order will take effect on the first day of April, 1878.

John Sherman

Secretary.

C I R C U L A R

INSTRUCTIONS TO PUBLIC OFFICERS APPOINTED TO DISBURSE MONEYS APPROPRIATED FOR CONSTRUCTION OF PUBLIC BUILDINGS.

1878.

Department No. 29.

Supervising Architect's Office.

Treasury Department,

Washington, D. C., March 25, 1878.

I. Funds required for the prosecution of work will be advanced upon the estimates of the Superintendent in charge, which estimates are required to be placed in the hands of the Disbursing Agent on or before the first day of the month for which made, for record and transmission to this Department. Upon this paper the Disbursing Agent will note in the marginal blank prepared for that purpose the total amount of funds received, the amount paid for site, the amount paid on Superintendent's certificates, the amount of repayments to the Treasury, the amount retained as commissions on disbursements, and the balance in hand.

II. Moneys advanced to the Disbursing Agent will be paid out only upon vouchers properly certified by the Superintendent, except in the case of Disbursing Agents' commissions, unless otherwise specially instructed by the Secretary of the Treasury. Disbursing Agents are accountable under their bonds for the safe custody and proper disbursement of the moneys advanced to them. In no case will funds be placed in the hands of a Superintendent for disbursement.

III. Should there be any amounts unpaid on any pay-roll when the monthly accounts are ready for transmission to the Department, the names of the employés to whom such amounts are due, with the length of service, the dates between which rendered, the rates per day and the amounts due, will be transferred to the non-payment roll, (Form 4,) and they will accompany each monthly account in this manner until paid.

IV. Vouchers are prepared in favor of the person, firm, or corporation with whom the obligation has been contracted; the receipt for the amount must strictly correspond therewith, and be made by the person, or one of the persons, to whom the money is due. In case payment is directed to be made to an attorney, a duly executed power of attorney, or properly attested copy, must be furnished, to accompany the voucher which it covers when the accounts are rendered. As powers of attorney are strictly construed, they should be so explicit in terms as to leave no room for doubt as to the extent of authority intended by the principal to be delegated. When the public creditor is a corporate body supplying materials or services under contract, the first voucher should be accompanied by a properly authenticated copy, under seal, of the vote or order of the corporation authorizing the person signing to so make the corporate signature and receive the money. Subsequent vouchers under the same contract will bear upon their face a reference to this authority already furnished. When the payee is unable to write, he will make his signature by mark, and such signature must be properly attested.

V. Payment will not be made to heirs, executors, administrators, receivers, assignees, or other successors, or legal representatives, (except in the case of attorneys referred to in the preceding section,) until the account has been passed upon by the proper accounting officers of the Treasury. To enable these officers to acquire a full understanding of the subject, and to take such action as the laws and regulations prescribe in such cases, the account, covered by full letter of explanation, must be sent to this Department accompanied by the original letters of administration (if any are issued) or properly authenticated order of the court, as the case may be, when, after consideration, instructions as to payment will be given.

VI. The Disbursing Agent should attend personally, wherever practicable, to the paying out of all moneys, and receipts to the pay-rolls as well as other vouchers, except in the case of non-resident creditors, should be made in his presence, or in that of some trusty person whom he may depute for that purpose. Immediate payment should be made to all mechanics and laborers at the time of signing the rolls.

VII. In order to facilitate the examination of Disbursing Agents' accounts whenever such examination may be directed, as well as to enable them to keep their records in a proper manner, each voucher should be paid by a single check, the stub of which check should be identified with the voucher by memorandum of the voucher number. An entire pay-roll will be regarded as one voucher, the amount of which will be

drawn by one check, and the money paid direct to the employés. As the Superintendent's office is located immediately at the work, and as he is required to be present during all the working-hours of the day, much time will be saved, and identification of the men facilitated, if the rolls are paid at his office; and, for these reasons, this class of disbursements is directed to be made at that place.

VIII. The Disbursing Agent will not regard processes of attachment against public funds, nor under any circumstances pay into the hands of a creditor of an employé in the public service any moneys due such employé except upon a duly executed power of attorney.

IX. Before making payment of any voucher, the Disbursing Agent should give it careful scrutiny to see that it is in proper form, that its computations are correct, that the expenditures are incurred under proper authority, that the prices are charged in accordance with contract rates; and when any fact comes to the knowledge of the Disbursing Agent tending to show that the services or supplies charged for have not been actually rendered or delivered, or are not at fair or contract prices, or that the expenditure is extravagant or unauthorized, it will be his duty, notwithstanding the voucher therefor may bear the certificate of the Superintendent, to withhold payment and report the case to the Department for instructions. Vouchers will bear no credits by way of return or sale of public property of any kind; such property, when disposed of, must be sold for cash, and the proceeds deposited according to law.

X. By Section 3622, Revised Statutes, it is made the duty of all Disbursing Officers to transmit their accounts "to the Bureau to which they pertain within ten days after the expiration of each successive month." It is desirable in the case of accounts for construction or repairs of public buildings that the accounts therefor, with the vouchers necessary to their correct and prompt settlement, be received at this Department at a date prior to that provided by the statute. Disbursing Agents will therefore, wherever practicable, close their accounts for any month on the first day of the succeeding month, and forward such accounts on the evening of the same day to the Secretary of the Treasury.

XI. The monthly accounts comprise the following-named papers: One set of the vouchers (Forms 2 and 3) paid during the month, one abstract (Form 5) of such vouchers, and one account current, (Form 6)—which will be sent to this Department as herein directed. Duplicates of the vouchers paid will be retained by the Disbursing Agent, his copies of abstracts and accounts current being kept in books to be furnished for that purpose by the Department. One abstract and one account current, each month, will be given to the Superintendent for the files of his office.

XII. All communications from this Department to the Disbursing Agent should be acknowledged on the day of receipt if practicable. All official communications from him will be addressed to the Secretary of the Treasury, and all documents transmitted will be so endorsed as to show at a glance their purport. If there be more than one, the enclosures should be enumerated in the letter of transmission.

XIII. The attention of Disbursing Agents is specially directed to the following-named Sections of the Revised Statutes of the United States: 3618, 3620, 3621, 3622, 3623, 3624, 3633, 3733, 5488, 5491, 5496, and 5503, and to Department Circular, No. 107, August 24, 1876.

John Sherman

Secretary.

CIRCULAR.

LETTERS, NOT IN BAGS, BROUGHT IN VESSELS FROM FOREIGN
COUNTRIES.

1878.
Department No. 30.
Secretary's Office.

Treasury Department,

Washington, D. C., March 26, 1878.

To Collectors of Customs and others:

Article 152 of the Regulations of 1874 is hereby so amended as to require the Officer of the Customs who examines letter-bags brought by a vessel from a foreign country, to demand of the master all letters, not in bags, brought by the vessel, and after marking as follows, "suspected to contain dutiable articles," all of such letters as, on examination without opening, he may suppose to contain any article of merchandise, to place them in an envelope with the Customs seal affixed, and deliver them to the master, who will procure from the Postmaster, and deliver to the Collector of Customs, a receipt in the manner and form provided for by said article in the case of other letters.

John Sherman

Secretary.

CIRCULAR LETTER

WITH REFERENCE TO THE TREATMENT OF OUT-PATIENTS OF THE MARINE-HOSPITAL SERVICE, AND THE MODE OF KEEPING RECORDS AND RENDERING RETURNS OF RELIEF FURNISHED SUCH PATIENTS.

1878.

Department No. 31.

Marine-Hospital Service.

No. 1, Series 1878.

Treasury Department,

OFFICE OF THE SUPERVISING SURGEON-GENERAL,

Washington, March 30, 1878.

Medical Officers of the Marine-Hospital Service, and others having patients of that Service in charge, will hereafter be governed by the following regulations in reference to such applicants for relief as do not require treatment and rest in hospital, or their equivalent, as essential to recovery:

SECTION 1. Sick and disabled seamen entitled under the Regulations to the benefits of the Marine-Hospital Service, whose diseases or injuries are of such a nature that they can properly be relieved by medicine, a dressing, or advice, without admission to hospital, (or without being provided for in a boarding-house as an equivalent to admission to hospital, where no hospital exists,) will be treated as Out-Patients.

SEC. 2. Permits (Form 7) not being required to be issued for office or out-patients, such applicants (not hospital cases) as are furnished with medicines, surgical appliances, or advice, will be recorded in the Register of Out-Patients furnished for that purpose.

SEC. 3. At ports where the regular medical officers of the Service are stationed the Register of Out-Patients will be kept by them. Relief certificates (Form 6) will not be required from such officers. At all other ports the Register of Out-Patients will be kept by the proper Customs officer, who will forward the relief certificates (Form 6) to the Department after having first recorded in the Register of Out-Patients, under the proper heads, the facts which the "certificates" contain.

SEC. 4. Medical officers, and other physicians who furnish relief to out-patients, will report such relief on Form 15 A at the close of each month.

SEC. 5. One dollar will be allowed physicians, not medical officers of the Service, for the examination of each out-patient who is referred by a Customs officer for such examination, whether accompanied by a prescription or not; this allowance does not, however, apply to the examination of applicants who are furnished hospital relief or its equivalent. The necessary surgical appliances or medicines furnished out-patients will be paid for at the lowest current and just prices charged the public at the time and place, bills to be rendered in due form by the apothecary, and certified by the physician and Customs officer.



Supervising Surgeon-General.

APPROVED:



Secretary of the Treasury.

CIRCULAR.
OATHS TO ENTRIES.

1878.
Department No. 32.
Secretary's Office.

Treasury Department,

Washington, D. C., April 1, 1878.

To Collectors of Customs and others:

The Department has been requested to permit importers to swear to entries at the time of their presentation to the Collector of Customs, and before the examination thereof in his office, and by the Naval Officer, as prescribed by Article 350 of the Regulations.

You are authorized to permit the oath to be so taken whenever desired by the proper party, and the Article of the Regulations cited is hereby modified accordingly.

John Sherman

Secretary.

CIRCULAR LETTER

WITH REFERENCE TO THE TRANSPORTATION OF SICK AND DISABLED SEAMEN TO HOSPITAL, AND DESCRIBING THE MANNER IN WHICH RELIEF MAY BE FURNISHED UNDER CERTAIN CIRCUMSTANCES AT THIRD-CLASS STATIONS.

1878.

Department No. 33.

Marine-Hospital Service.

No. 2, Series 1878.

Treasury Department,

OFFICE OF THE SUPERVISING SURGEON-GENERAL,

Washington, April 6, 1878.

*To Medical Officers of the Marine-Hospital Service
and Customs Officers acting as Agents for that Service:*

It is desirable for the proper administration of the Marine-Hospital Fund, in the interests of the contributors thereto, that the Service be centered as far as possible at relief-stations of the First Class, where medical officers of the Marine-Hospital Service are in charge, or at stations of the Second Class, where Collectors of Customs are authorized to issue permits for relief to be furnished in accordance with specific arrangements made by the Department; and it is further desirable, in cases where applicants for relief, who require continued medical treatment, supplemented by rest in hospital or its equivalent, are able to bear transportation without prejudice to their recovery, that the patients be sent to the nearest station where proper and sufficient hospital accommodations are provided for them. To this end, paragraph 46 of the Regulations governing the Marine-Hospital Service is hereby amplified, as follows:

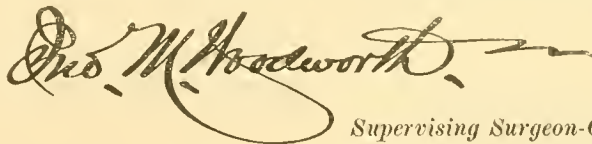
Whenever, at a Third-Class Relief-Station, where, on account of the absence of a hospital, the infrequency of applications for relief, or other causes, no specific or continuous arrangement has been made by the Department, in accordance with which relief may be extended, an application for relief is presented, the Collector of Customs for the port is authorized and directed to furnish out-door or office relief, in accordance with Department Circular No. 31, of March 30, 1878, or to furnish transportation to hospital as indicated above, as the case may be; and treatment, other than out-door or office relief, will be furnished patients at Third-Class Relief-Stations only in cases of emergency.

Blanks, upon which to make out orders and vouchers for the transportation of sick and disabled seamen, will be furnished by the Department.

Should, in the opinion of the examining physician, the patient be unable to bear transportation without prejudice to his recovery, the facts in the case will be immediately reported to the Supervising Surgeon-General for further instructions, and, in case immediate medical or surgical attendance is necessary, the Collector of Customs will endeavor to provide it, if possible, at reasonable and just rates, pending action upon the case.

Special instructions will be issued relative to the transportation of seamen to hospital from certain relief-stations of the Second Class, where no hospitals are located.

In the absence of specific instructions from the Department as to the transportation routes and the rates to be paid, the current and just rates charged the public at the time will be allowed.



Supervising Surgeon-General.

APPROVED:



Acting Secretary of the Treasury.

1.—NORTHERN ATLANTIC DISTRICT.

Stations of Class One.—Boston, Mass., and Portland, Maine.

Stations of Class Two.—Bangor, Maine; Bath, Maine; Belfast, Maine; Ellsworth, Maine; Hyannis, Mass.; Machias, Maine; Newport, R. I.; Providence, R. I.; Salem, Mass.; Rockland, Maine; and Vineyard Haven, Mass.

Stations of Class Three.—Bar Harbor, Maine; Barnstable, Mass.; Booth Bay, Maine; Bristol, R. I.; Bucksport, Maine; Burlington, Vt.; Calais, Maine; Camden, Maine; Castine, Maine; Champlain, N. Y.; Chat-ham, Mass.; Cherryfield, Maine; Cohasset, Mass.; Deer Isle, Maine; Damariscotta, Maine; Duxbury, Mass.; Eastport, Maine; Edgartown, Mass.; Fall River, Mass.; Falmouth, Mass.; Gloucester, Mass.; Highgate, Vt.; Jonesport, Maine; Kennebunk, Maine; Lubec, Maine; Marblehead, Mass.; Nantucket, Mass.; New Bedford, Mass.; Newburyport, Mass.; North Haven, Maine; Plattsburg, N. Y.; Plymouth, Mass.; Ports-mouth, N. H.; Provincetown, Mass.; Robinson, Maine; Rockport, Mass.; Saco, Maine; St. Albans, Vt.; St. George, Maine; Seitate, Mass.; Searsport, Maine; Sedgwick, Maine; South Dennis, Mass.; South-west Harbor, Maine; Sullivan, Maine; Swanton, Vt.; Thomaston, Maine; Vinal Haven, Maine; Waldo-boro', Maine; Warren, R. I.; Wellfleet, Mass.; Wiscasset, Maine; and York, Maine.

2.—MIDDLE ATLANTIC DISTRICT.

Stations of Class One.—New York, N. Y., and Philadelphia, Pa.

Stations of Class Two.—Albany, N. Y.; Hartford, Conn.; New Haven, Conn.; New London, Conn.; Sag Harbor, N. Y.; Tuckerton, N. J.; and Wilmington, Del.

Stations of Class Three.—Bargaintown, N. J.; Bridgeport, Conn.; Bridgetown, N. J.; Camden, Pa.; Chester, Pa., Delaware City, Del.; Greenport, N. Y.; Lambert, N. J.; Lewes, Del.; Middletown, Conn.; Mystic, Conn.; Noank, Conn.; Newark, N. J.; New Castle, Del.; Patchogue, N. Y.; Perth Amboy, N. J.; Port Jefferson, N. Y.; Seaford, Del.; Somers Point, N. J.; Stonington, Conn.; Trenton, N. J.; Troy, N. Y.; and Westerly, R. I.

3.—SOUTHERN ATLANTIC DISTRICT.

Stations of Class One.—Baltimore, Md.; Norfolk, Va.; and Savannah, Ga.

Stations of Class Two.—Charleston, S. C.; Crisfield, Md.; Edenton, N. C.; Fernandina, Fla.; George-town, D. C.; Jacksonville, Fla.; New Berne, N. C.; Richmond, Va.; and Wilmington, N. C.

Stations of Class Three.—Alexandria, Va.; Annapolis, Md.; Beaufort, N. C.; Beaufort, S. C.; Bruns-wick, Ga.; Darien, Ga.; Eastville, Va.; Elizabeth City, N. C.; Fredericksburg, Va.; Georgetown, S. C.; Havre-de-Grace, Md.; Indian River, Fla.; Mayport, Fla.; New Smyrna, Fla.; Petersburg, Va.; St. Augustine, Fla.; St. Mary's, Ga.; Tappahannock, Va.; Town Creek, Md.; Washington, N. C.; and York-town, Va.

4.—DISTRICT OF THE GULF.

Stations of Class One.—New Orleans, La.; Galveston, Texas; Key West, Fla.; and Mobile, Ala.

Stations of Class Two.—Apalachicola, Fla.; Pensacola, Fla.; and Shreveport, La.

Stations of Class Three.—Brashears, La.; Brownsville, Texas; Cedar Keys, Fla.; Corpus Christi, Texas; El Paso, Texas; Manatee, Fla.; Pascagoula, Miss.; St. Mark's, Fla.; Shieldsboro', Miss.; and Tampa, Fla.

5.—DISTRICT OF THE OHIO.

Stations of Class One.—Louisville, Ky.; Cincinnati, Ohio; and Evansville, Ind.

Stations of Class Two.—Chattanooga, Tenn.; Nashville, Tenn.; Pittsburgh, Pa.; and Wheeling, W. Va.

Stations of Class Three.—Paducah, Ky.; and Parkersburg, W. Va.

6.—DISTRICT OF THE MISSISSIPPI.

Stations of Class One.—St. Louis, Mo., and Cairo, Ill.

Stations of Class Two.—Bismarck, D. T.; Dubuque, Iowa; La Crosse, Wis.; Memphis, Tenn.; Pembina, D. T.; St. Paul, Minn.; and Vicksburg, Miss.

Stations of Class Three.—Burlington, Iowa; Galena, Ill.; Moorhead, Minn.; Natchez, Miss.; and Omaha, Neb.

7.—DISTRICT OF THE GREAT LAKES.

Stations of Class One.—Chicago, Ill.; Buffalo, N. Y.; and Detroit, Mich.

Stations of Class Two.—Cleveland, Ohio; Duluth, Minn.; Marquette, Mich.; Milwaukee, Wis.; Oswego, N. Y.; Toledo, Ohio.

Stations of Class Three.—Cape Vincent, N. Y.; Cheboygan, Mich.; Dunkirk, N. Y.; East Saginaw, Mich.; Erie, Pa.; Escanaba, Mich.; Grand Haven, Mich.; Green Bay, Wis.; Kenosha, Wis.; L'Anse, Mich.; Mackinac, Mich.; Manistowic, Wis.; Muskegon, Mich.; Niagara, N. Y.; Ogdensburg, N. Y.; Racine, Wis.; Rochester, N. Y.; St. Joseph, Mich.; Sandusky, Ohio; Sault Ste. Marie, Mich.; Sheboygan, Wis.; Superior, Wis.; Tonawanda, N. Y.

8.—DISTRICT OF THE PACIFIC.

Station of Class One.—San Francisco, Cal.

Stations of Class Two.—Portland, Oregon; Port Townsend, W. T.; and Sitka, Alaska.

Stations of Class Three.—Astoria, Oregon; Empire City, Oregon; and San Diego, Cal.

CIRCULAR No. 54.

1878.
Department No. 34.
Commissioner of Customs.

Treasury Department,

OFFICE OF COMMISSIONER OF CUSTOMS,

Washington, D. C., April 12, 1878.

Collectors and Surveyors of Customs are directed hereafter to furnish, with their Warehouse and Bond accounts, an abstract of increase or allowance of duties on merchandise imported into and warehoused in other districts and transported to the district from which the account is rendered.

This abstract should be in the following form:

Abstract of increase and allowance of duties by reappraisement, clerical errors, or otherwise, on goods transported from other districts.—(Articles 647 and 650, Customs Regulations of 1874.)

No.	Port of Original Entry.	No. of Transportation Bond.	AMOUNT OF DUTY AT—		Increase.	Decrease.	REMARKS.
			Port of Entry.	Port of Destination.			
1	Buffalo, N. Y.	6	\$33 52	\$33 51	...	\$0 01	Clerical error.
2	New Haven, Conn.	15	6, 110 18	6, 158 74	\$48 56	.....	Authority of Secretary of the Treasury.
3	San Francisco, Cal. ...	349	106 31	81 55	.....	24 76	Corrected Entry at original Port.

CUSTOM HOUSE, PORT OF ———, ———, 187—.
 ———, Collector.

HENRY C. JOHNSON,

Commissioner of Customs.

CIRCULAR No. 55.

INSTRUCTIONS IN RELATION TO THE USE OF "RECEIPTS FOR DUTIES
AND FEES"—FORM 399.

1878.

Department No. 35.

Commissioner of Customs.

Treasury Department,

OFFICE OF COMMISSIONER OF CUSTOMS,

Washington, D. C., April 19, 1878.

To Collectors and other Officers of the Customs:

These blank receipts are, in all cases, to be used in consecutive numbers as nearly as possible.

For every collection made, except tonnage duty, the collecting officer will issue a receipt in its order on its serial stub.

Receipts not delivered to payors, or defaced in such a manner as to unfit them for use, should remain attached to their respective stubs and be returned therewith.

Where there are several ports in one district, care should be taken to distribute the blanks received from the Department in such manner as to insure their use in consecutive numbers as nearly as possible.

When moneys are received by mail or under such circumstances as to preclude the obtaining of the signature of the payor, a note of the circumstances should be entered on the stub.

Where all the receipts in a district are issued at one port, one book should be entirely exhausted before beginning another.

The stubs of *all* receipts issued in a *district* are to be forwarded *to this office* in one package at the close of each month, except in the case of a change of collectors, or of a new bond being given, when the stubs of receipts issued under the former collector, or old bond, will be forwarded separately.

Books of stubs will be divided by collectors when it becomes necessary.

HENRY C. JOHNSON,

Commissioner of Customs.

CIRCULAR RELATIVE TO THE EXEMPTION OF VESSELS OF THE NETHER-
LANDS FROM ADMEASUREMENT.

1878.

Department No. 36.

Secretary's Office.

Treasury Department,

OFFICE OF THE SECRETARY.

Washington, D. C., April 24, 1878.

To Collectors and other Officers of the Customs:

The Government of the Netherlands having adopted the English system of admeasurement of vessels, you are informed that, from and after this date, the rule applied in Article 137 of the Customs Regulations of 1874 will be extended to vessels of the Netherlands arriving at our ports; a corresponding courtesy having been extended to American vessels in the ports of the Netherlands.

Department Circular No. 144, dated November 27, 1876, relative to ascertaining the tonnage of foreign vessels, is still in force.

John B. Hawley

Acting Secretary.

1878.

Department No. 37.

Second Comptroller's Office.

Treasury Department,

SECOND COMPTROLLER'S OFFICE,

Washington, D. C., April 24, 1878.

Disbursing officers of the United States Navy will be careful to note on each and every quarterly pay-roll rendered to the accounting office for settlement, the date of the enlistment, and also the *date* of *each* and *every* re-enlistment of all marines borne upon such rolls. Should the transfer account, received by the pay officer, upon the transfer of the men, not contain the necessary information to enable him to note the several dates of the enlistment and re-enlistments, the men will be taken up for pay as on their *first* enlistment, and the papers returned to the officer from whom received, for correction. Failure to comply with the foregoing requirements will necessitate a suspension, in the settlement of accounts, of the difference between the higher and lowest pay of marines, where the amount paid or credited is greater than the lowest pay.

W. W. UPTON,

Comptroller.

APPROVED:

J. C. HOWELL,

Acting Secretary of the Navy.

SUPPLEMENT TO CIRCULAR No. 182.

MODIFICATION AS TO THE MANNER OF COMPUTING THE FEES THEREIN
PRESCRIBED.

1878.

Department No. 38.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., April 25, 1878.

Circular No 182, entitled "Regulations concerning gaugers' fees and expenses," issued by this Office March 21, 1878, is hereby modified by striking out paragraph 4 in said circular, and inserting in lieu thereof the following :

"The compensation of a gauger shall in no case exceed the sum of five dollars per day for every day actually employed. The number of proof gallons gauged by him during the month will be divided by the number of days employed, and the prescribed per-diem fees will be allowed for the daily average amount so found to have been gauged, subject to the limitation of five dollars per day. This modification to apply to all gauging done upon and after April 1st, 1878."

Green B. Raum

Commissioner.

CIRCULAR WITH REFERENCE TO THE ADOPTION OF THE METRIC SYSTEM OF WEIGHTS
AND MEASURES BY THE UNITED STATES MARINE-HOSPITAL SERVICE, FOR PUR-
VEYING MEDICINES AND FOR OTHER OFFICIAL MEDICAL PURPOSES.

1878.

Department No. 39.

Marine-Hospital Service.

No. 3, Series 1873.

Treasury Department,

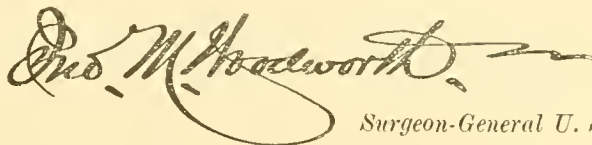
U. S. MARINE-HOSPITAL SERVICE,

OFFICE OF THE SUPERVISING SURGEON-GENERAL,

Washington, D. C., April 27, 1878.

Medical Officers of the Marine-Hospital Service will hereafter, for all official medical and pharmacaal purposes, make use of the Metric System of Weights and Measures. In expressing quantities by weight, the terms "gramme" and "centigramme" only will be used, and in expressing quantities by measure, the term "cubic centimetre." The Metric System has already, under the Act of July 28, 1866, been adopted by this Service for the purveying of medical supplies, and the weights and graduated measures, as well as the glass-ware, hereafter furnished the medical officers, will be in accordance therewith.

Simple rules for the ready conversion of terms of the United States Apothecaries' Weights and Measures into their respective equivalents in Metric terms are appended, which, for all medical and pharmacaal purposes, are believed to afford sufficiently accurate results. Suggestions are also given as to the mode in which Metric medical prescriptions might be constructed, and in relation to the preparation of requisitions for medical supplies in Metric terms.



Surgeon-General U. S. M.-H. S.

APPROVED:



Secretary.

RULES FOR CONVERTING TERMS OF THE UNITED STATES APOTHECARIES' WEIGHTS AND MEASURES INTO THEIR RESPECTIVE EQUIVALENTS IN TERMS OF THE METRIC SYSTEM.

I.—TO EXPRESS QUANTITIES BY WEIGHT OF THE APOTHECARIES' SYSTEM IN METRIC TERMS, OR TO WRITE MEDICAL PRESCRIPTIONS IN METRIC WEIGHTS.

RULE A.—*Reduce each quantity to grains; then divide the number by 10, (or move the decimal point one place to the left,) and from the quotient subtract one-third.* The remainder is in each case the number of grammes representing (nearly) the same quantity. Or,

RULE B.—*Reduce each quantity to drachms, and multiply the number by 4.* The product is in each case the number of grammes representing (nearly) the same quantity. Or,

RULE C.—*Reduce each quantity to ounces, and multiply the number by 32.* The product is in each case the number of grammes representing (nearly) the same quantity.

One gramme is equal to 15.43234874 troy grains.—(*Professor Miller.*) In preparing the above rules the fraction has been ignored, as for medical and pharmaceal purposes one gramme and 15 troy grains may be safely considered as equal quantities. In Rule A, therefore, a division by 15 may, if preferred, be substituted for the division by 10 followed by a subtraction of one-third from the quotient, with the same result. The difference between 15 and 15.43234874 is 2.882+ per cent., and hence the deviation from exactness in the answer arrived at by either of the above rules corresponds to an excess of 28.82+ grains for every 1,000 grains. To illustrate: By Rule B, 4,000 grammes would be (nearly) equivalent to 1,000 drachms; but 4,000 grammes is equal to exactly 61,729.40+ troy grains, while 1,000 drachms is only 60,000 troy grains. The deviation from exactness, therefore, in the answer arrived at by Rule B, (as also in the answers arrived at by Rules A and C,) is equivalent to an excess of 1,729.40+ troy grains for every 1,000 drachms, or about 14 grains for every ounce, or 28.82+ grains for every 1,000 grains, or less than 2.9 per cent.

To insure greater accuracy, if in any case deemed necessary, three per cent. may be deducted from the answer arrived at by either of the Rules A, B, and C. The deviation from exactness will then be reduced to one-fifth of one per cent., the remainder being less than the exact equivalent sought by only 2.04 grains for every 1,000 grains, or about one grain for every ounce.

2. TO EXPRESS QUANTITIES BY MEASURE OF THE APOTHECARIES' SYSTEM IN METRIC TERMS, OR TO WRITE MEDICAL PRESCRIPTIONS IN METRIC CUBIC MEASURES.

RULE D.—*Reduce each quantity to minims; then divide the number by 10, (or move the decimal point one place to the left,) and from the quotient subtract one-third.* The remainder is in each case the number of cubic centimetres representing (nearly) the same quantity. Or,

RULE E.—*Reduce each quantity to fluid drachms, and multiply the number by 4.* The product is in each case the number of cubic centimetres representing (nearly) the same quantity. Or,

RULE F.—*Reduce each quantity to fluid ounces, and multiply the number by 32.* The product is in each case the number of cubic centimetres representing (nearly) the same quantity.

One metre is equal to 39.370432 inches.—(*Captain Clarke.*) Hence one cubic centimetre is equal to 0.0610253868 — cubic inches, or to 16.2311678 + minims, (there being 61,440 minims in each wine-gallon of 231 cubic inches.) In preparing the above rules 1 cubic centimetre and 15 minims have been considered as equal quantities, which, for medical and pharmaceal purposes, is deemed sufficiently accurate. In Rule D, therefore, a division by 15 may, if preferred, be substituted for the division by 10, followed by a subtraction of one-third from the quotient, with the same result. The difference between 15 and 16.2311678 + is 8.208 — per cent., and hence the deviation from exactness in the answer arrived at by either of the above rules corresponds to an excess of 82.08 — minims for every 1,000 minims. To illustrate: By Rule

E, 4,000 cubic centimetres would be (nearly) equivalent to 1,000 fluid drachms: but 4,000 cubic centimetres is equal to exactly 64,924.67 + minims, while 1,000 fluid drachms is only 60,000 minims. The deviation from exactness, therefore, in the answer arrived at by Rule E (as also in the answers arrived at by Rules D and F) is equivalent to an excess of 4,924.67 + minims for every 1,000 fluid drachms, or about 41 minims for every fluid ounce, or 82.08 — minims for every 1,000 minims, or 8.2 per cent.

To insure greater accuracy, if in any case deemed necessary, 8 per cent. may be deducted from the answer arrived at by either of the Rules D, E, and F. The deviation from exactness will then be reduced to less than one-half of one per cent., the remainder being less than the exact equivalent sought by only 4.49 — minims for every 1,000 minims, or less than $2\frac{1}{4}$ minims for every fluid ounce.

The important advantage of a simple relation between the units of weight and the units of measure is acknowledged, and is one of the strong arguments in favor of the metric system, the weight unit or "gramme" being the weight of one cubic centimetre of distilled water of maximum density under the pressure of one atmosphere. The minim and the grain, however, have no simple relation to each other; but as the difference between the weight of one minim of distilled water of maximum density under the pressure of one atmosphere, and the weight of a troy grain, is comparatively small, it has been ignored entirely in preparing the rules for the conversion of apothecaries' measure into metric measure, (Rules D, E, and F,) and hence the arithmetical processes in the rules for converting old measures into new are respectively identical with the processes given in the rules for converting weights, as will be seen upon comparison of Rule D with Rule A, Rule E with Rule B, and Rule F with Rule C. For this purpose one minim is considered as weighing one grain, one fluid drachm as weighing one drachm, and one fluid ounce as weighing one ounce. (See below the "table of approximate equivalents of apothecaries' weights and measures in metric terms, as obtained in accordance with the rules herein given.")

It will be seen that if the three Rules A, B, and C, be all applied in converting the several quantities by weight in any one prescription or formula, *the original proportions between these quantities will still be preserved*, the deviation from exactness being invariable. It will also be seen that the three Rules D, E, and F, may be all applied in converting the several quantities by measure in any one prescription or formula *without disturbing the original proportions* between said quantities. Thus, if all the ingredients in the formula be expressed by weight, or if they all be expressed by measure, the rules given may be employed indiscriminately without changing the character of the formula in the least. But if in any one formula both weights and measures are used together, then the proportions between the quantities by weight and the quantities by measure will be changed, so that, in the metric formula, constructed according to the rules given, the measured quantities will be about five per cent. larger in proportion to the weighed quantities, the deviation from exactness in the measures being an excess of eight per cent., while in the weights it is an excess of only three per cent. Thus, if a prescription for one grain of a strychnia salt dissolved in four fluid ounces of water, be converted into metric terms by the application of these rules, the metric formula arrived at would give us a solution *five per cent. weaker*, which is an absolutely insignificant difference.

In applying the foregoing rules for writing prescriptions, the metric quantities should be adjusted so as to be expressed in as simple decimal terms as may be practicable, without materially changing the dose or the character of the formula.

The terms "gramme" and "cubic centimetre" might be abbreviated "Gm." and "C. C." To preclude the possibility, (in *careless* writing,) however, of mistaking the sign Gm. (gramme) for the sign "gr.," (grain,) the number should invariably precede the sign, using the common Arabic numerals. Thus, while ten grains is always written "gr. X," (Roman numerals being used,) ten grammes would be written "10 Gm." When the term "centigramme" is used it should be spelled out in full. Ten centigrammes might, however, more conveniently be written "0.10 Gm." than "10 centigrammes." In writing, the abbreviated metric denominations should always be underseored; but the preceding number should not, as above.

Two examples will suffice to illustrate the foregoing rules and suggestions. The following prescription—

R: Extr. Coloc. Comp., ʒiss.
 Extr. Colch. Acet., gr. xii.
 Extr. Digitalis, gr. vj.
 Make into 24 pills—

would, in metric terms, be written:

R: Extr. Coloc. Comp., 6 Gm. (See Rule B.)
 Extr. Colch. Acet., 0.8 Gm. (See Rule A.)
 Extr. Digitalis, 0.4 Gm. (See Rule A.)
 Make into 24 pills.

Or, in a more finished decimal manner:

R: Extr. Coloc. Comp., 7.50 Gm.
 Extr. Colch. Acet., 1 Gm.
 Extr. Digitalis, 0.5 Gm.
 Make into 30 pills.

And the following prescription—

R: Potassii Bromidi, ʒi.
 Elix. Aurantii, fl. ʒviiij.
 Mix—

would, in metric terms, be written:

R: Potassii Bromidi, 32 Gm.
 Elix. Aurantii, 250 C. C.
 Mix.

Or, in a more finished decimal manner:

R: Potassii Bromidi, 30 Gm.
 Elix. Aurantii, 250 C. C.
 Mix.

The exact equivalents of the grain, drachm, and ounce, (troy,) in grammes; of the gramme in grains; of the minim, fluid drachm, and fluid ounce in cubic centimetres, and of the cubic centimetre in minims, are as follows:

1 grain, troy, is equal to 0.065 — grammes.
 1 drachm, troy, is equal to 3.888 — grammes.
 1 ounce, troy, is equal to 31.103 + grammes.

1 gramme is equal to 15.43234874 grains, troy.—*Prof. Miller.*

(1 avoirdupois pound is equal to 453.592 + grammes)
 (1 avoirdupois ounce is equal to 28.350 + grammes.)

1 minim is equal to 0.062 — cubic centimetres.
 1 fluid drachm is equal to 3.697 — cubic centimetres.
 1 fluid ounce is equal to 29.573 — cubic centimetres.

1 cubic centimetre is equal to 16.231 + minims.

(1 metre is equal to 39.370432 inches.—*Capt. Clarke.*)

Table of approximate equivalents of Apothecaries' Weights and Measures in metric terms, as obtained in accordance with the rules herein given.

$\frac{1}{64}$ grain is nearly equal to.....	0.0010 Gm.	$\frac{1}{64}$ minim is nearly equal to.....	0.0010 C. C.
$\frac{1}{48}$ do do.....	0.0013 "	$\frac{1}{48}$ do do.....	0.0013 "
$\frac{1}{40}$ do do.....	0.0016 "	$\frac{1}{40}$ do do.....	0.0016 "
$\frac{3}{32}$ do do.....	0.0020 "	$\frac{3}{32}$ do do.....	0.0020 "
$\frac{1}{20}$ do do.....	0.0025 "	$\frac{1}{20}$ do do.....	0.0025 "
$\frac{1}{20}$ do do.....	0.0033 "	$\frac{1}{20}$ do do.....	0.0033 "
$\frac{1}{16}$ do do.....	0.0040 "	$\frac{1}{16}$ do do.....	0.0040 "
$\frac{1}{12}$ do do.....	0.0050 "	$\frac{1}{12}$ do do.....	0.0050 "
$\frac{1}{10}$ do do.....	0.0066 "	$\frac{1}{10}$ do do.....	0.0066 "
$\frac{1}{8}$ do do.....	0.0080 "	$\frac{1}{8}$ do do.....	0.0080 "
$\frac{1}{6}$ do do.....	0.0110 "	$\frac{1}{6}$ do do.....	0.0110 "
$\frac{1}{5}$ do do.....	0.0133 "	$\frac{1}{5}$ do do.....	0.0133 "
$\frac{1}{4}$ do do.....	0.016 "	$\frac{1}{4}$ do do.....	0.016 "
$\frac{3}{4}$ do do.....	0.022 "	$\frac{3}{4}$ do do.....	0.022 "
$\frac{1}{2}$ do do.....	0.033 "	$\frac{1}{2}$ do do.....	0.033 "
$\frac{1}{4}$ do do.....	0.050 "	$\frac{1}{4}$ do do.....	0.050 "
1 do do.....	0.066 "	1 do do.....	0.066 "
$1\frac{1}{2}$ grains are nearly equal to.....	0.100 "	$1\frac{1}{2}$ minims are nearly equal to.....	0.100 "
2 do do.....	0.133 "	2 do do.....	0.133 "
$2\frac{1}{2}$ do do.....	0.166 "	$2\frac{1}{2}$ do do.....	0.166 "
3 do do.....	0.200 "	3 do do.....	0.200 "
4 do do.....	0.266 "	4 do do.....	0.266 "
5 do do.....	0.333 "	5 do do.....	0.333 "
6 do do.....	0.400 "	6 do do.....	0.400 "
7 do do.....	0.466 "	7 do do.....	0.466 "
8 do do.....	0.533 "	8 do do.....	0.533 "
9 do do.....	0.600 "	9 do do.....	0.600 "
10 do do.....	0.666 "	10 do do.....	0.666 "
11 do do.....	0.733 "	11 do do.....	0.733 "
12 do do.....	0.800 "	12 do do.....	0.800 "
13 do do.....	0.866 "	13 do do.....	0.866 "
14 do do.....	0.933 "	14 do do.....	0.933 "
15 do do.....	1.000 "	15 do do.....	1.000 "
16 do do.....	1.066 "	16 do do.....	1.066 "
18 do do.....	1.200 "	18 do do.....	1.200 "
20 do do.....	1.333 "	20 do do.....	1.333 "
22 do do.....	1.466 "	22 do do.....	1.466 "
24 do do.....	1.600 "	24 do do.....	1.600 "
26 do do.....	1.733 "	26 do do.....	1.733 "
28 do do.....	1.866 "	28 do do.....	1.866 "
30 do do.....	2.000 "	30 do do.....	2.000 "
32 do do.....	2.133 "	32 do do.....	2.133 "
33 do do.....	2.222 "	33 do do.....	2.222 "
34 do do.....	2.666 "	34 do do.....	2.266 "
36 do do.....	2.400 "	36 do do.....	2.400 "
38 do do.....	2.533 "	38 do do.....	5.533 "
39 do do.....	2.600 "	39 do do.....	2.600 "
40 do do.....	2.666 "	40 do do.....	2.666 "
42 do do.....	2.800 "	42 do do.....	2.800 "
44 do do.....	2.933 "	44 do do.....	2.933 "
45 do do.....	3.000 "	45 do do.....	3.000 "
46 do do.....	3.066 "	46 do do.....	3.066 "
48 do do.....	3.200 "	48 do do.....	3.200 "
50 do do.....	3.333 "	50 do do.....	3.333 "
56 do do.....	3.800 "	56 do do.....	3.800 "

Table of approximate equivalents, &c.—Continued.

1 drachm is nearly equal to.....	4.00 <i>Gm.</i>	1 fluid drachm is nearly equal to...	4.00 <i>C. C.</i>
$1\frac{1}{4}$ drachms are nearly equal to....	5.00 "	$1\frac{1}{4}$ fluid drachms are nearly equal to...	5.00 "
$1\frac{1}{2}$ do.....do.....	6.00 "	$1\frac{1}{2}$ do.....do.....	6.00 "
$1\frac{3}{4}$ do.....do.....	7.00 "	$1\frac{3}{4}$ do.....do.....	7.00 "
2 do.....do.....	8.00 "	2 do.....do.....	8.00 "
$2\frac{1}{2}$ do.....do.....	10.00 "	$2\frac{1}{2}$ do.....do.....	10.00 "
3 do.....do.....	12.00 "	3 do.....do.....	12.00 "
4 do.....do.....	16.00 "	4 do.....do.....	16.00 "
5 do.....do.....	20.00 "	5 do.....do.....	20.00 "
6 do.....do.....	24.00 "	6 do.....do.....	24.00 "
7 do.....do.....	28.00 "	7 do.....do.....	28.00 "
1 ounce is nearly equal to.....	32.00 "	1 fluid ounce is nearly equal to....	32.00 "
$1\frac{1}{2}$ ounces are nearly equal to.....	48.00 "	$1\frac{1}{2}$ fluid ounces are nearly equal to...	48.00 "
2 do.....do.....	64.00 "	2 do.....do.....	64.00 "
3 do.....do.....	96.00 "	3 do.....do.....	96.00 "
4 do.....do.....	128.00 "	4 do.....do.....	128.00 "
5 do.....do.....	160.00 "	5 do.....do.....	160.00 "
6 do.....do.....	192.00 "	6 do.....do.....	192.00 "
7 do.....do.....	224.00 "	7 do.....do.....	224.00 "
8 do.....do.....	256.00 "	8 do.....do.....	256.00 "
9 do.....do.....	288.00 "	9 do.....do.....	288.00 "
10 do.....do.....	320.00 "	10 do.....do.....	320.00 "
11 do.....do.....	352.00 "	11 do.....do.....	352.00 "
12 do.....do.....	384.00 "	12 do.....do.....	384.00 "
13 do.....do.....	416.00 "	13 do.....do.....	416.00 "
14 do.....do.....	448.00 "	14 do.....do.....	448.00 "
15 do.....do.....	480.00 "	15 do.....do.....	480.00 "
16 do.....do.....	512.00 "	16 do.....do.....	512.00 "

In preparing requisitions for medical supplies, 500 grammes might be estimated for, instead of 1 avoirdupois pound, the latter being about $1\frac{1}{2}$ ounces less than the former quantity; 30 grammes might be estimated for, instead of 1 ounce, (avoirdupois,) the latter being about 20 grains more than the former quantity; and 5 grammes might be estimated for, instead of one-eighth ounce, (avoirdupois,) the latter being 20 grains less; 500 cubic centimetres might be estimated for, instead of 16 fluid ounces, the latter being about 1 fluid ounce less; and 30 cubic centimetres might be estimated for, instead of 1 fluid ounce, the latter being about 30 minims less than the former quantity; 1 metre might be estimated for, instead of 1 yard, the latter being $3\frac{1}{8}$ inches less than the former.

CIRCULAR.
ALPHABETICAL LISTS OF VESSELS.

1878.
Department No. 40.
Register's Office.

Treasury Department,

REGISTER'S OFFICE,

Washington, May 1, 1878.

SIR:

I transmit to you a supply of blanks for the annual alphabetical lists of vessels sailing on the first day of July, 1878, under documents issued by you prior to that date.

A separate list should be sent, agreeing with each abstract, for June 30, 1878, in the number of vessels and tonnage.

In stating the "last document" of enrolled vessels, give the enrolment, not the license.

The number of vessels and amount of tonnage on each page should be stated, and the amounts carried forward, showing the total of each list, and on the last page a recapitulation, showing the total number of vessels and tonnage outstanding, preserving each sheet in its original length.

You are requested to prepare the lists early, and forward them with the quarterly returns for June 30, 1878.

G. W. SCOFIELD,

Register.

FIFTY-SIXTH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 41.

Secretary's Office.

Treasury Department,

April 30, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the THIRTIETH DAY OF JULY, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 50001 to No. 53000, both inclusive.	\$500—No. 60001 to No. 63000, both inclusive.
\$100—No. 85001 to No. 90000, both inclusive.	\$1,000—No. 108001 to No. 114400, both inclusive.
Total Coupon.....\$3,000,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 1751 to No. 1900, both inclusive.	\$1,000—No. 28751 to No. 30100, both inclusive.
\$100—No. 14101 to No. 15200, both inclusive.	\$5,000—No. 8051 to No. 8300, both inclusive.
\$500—No. 8701 to No. 9200, both inclusive.	\$10,000—No. 14851 to No. 15507, both inclusive.
Total Registered.....\$2,000,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

CIRCULAR LETTER WITH REFERENCE TO INFORMATION TO BE FURNISHED TO THE SURGEON-GENERAL OF THE UNITED STATES MARINE-HOSPITAL SERVICE AT WASHINGTON, D. C., OF THE HEALTH OF FOREIGN PORTS, AND OF THE DEPARTURE FOR THE UNITED STATES OF VESSELS INFECTED WITH CHOLERA OR YELLOW FEVER.

1878.
Department No. 42.
Marine-Hospital Service.
No. 4, Series 1878.

Treasury Department,

OFFICE OF THE SUPERVISING SURGEON-GENERAL,

U. S. MARINE-HOSPITAL SERVICE,

Washington City, April 30, 1878.

To Consular Officers and other representatives of the United States abroad :

Section 2 of an act entitled "An act to prevent the introduction of contagious or infectious diseases into the United States," approved April 29, 1878, provides :

"That whenever any infectious or contagious disease shall appear in any foreign port or country, and whenever any vessel shall leave any infected foreign port, or having on board goods or passengers coming from any place or district infected with cholera or yellow fever, shall leave any foreign port, bound for any port in the United States, the consular officer, or other representative of the United States at or nearest such foreign port, shall immediately give information thereof to the Supervising Surgeon-General of the Marine-Hospital Service, and shall report to him the name, the date of departure, and the port of destination in the United States ; and the consular officers of the United States shall make weekly reports to him of the sanitary condition of the ports at which they are respectively stationed."

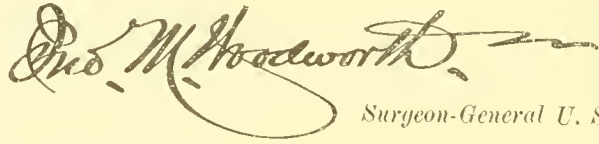
Said section further provides that the "Surgeon-General of the Marine-Hospital Service shall, under the direction of the Secretary of the Treasury, be charged with the execution of the provisions of this act, and shall frame all needful rules and regulations for that purpose, which rules and regulations shall be subject to the approval of the President."

This Circular is issued in advance of the "rules and regulations" above referred to, which will be prepared as soon as practicable.

The principal object of the foregoing section of the law is to secure timely advice of the outbreaks of cholera and yellow fever, and of the probable transportation of the poisons of these preventable diseases in vessels bound for the United States ; which advice should be communicated as briefly as possible, by cable, addressed "HEALTH, WASHINGTON," which is the address registered at the cable offices of New York and Washington for the Surgeon-General of the Marine-Hospital Service.

The consular officers for the United States are requested to put themselves into communication with the health authorities of their respective stations, and from the information obtained from such authorities, or from other reliable sources where no regularly constituted health authorities exist, to prepare and transmit by the mails to the Surgeon-General of the United States Marine-Hospital Service at Washington, weekly reports of the appearance, progress, or termination of cholera, yellow fever, small-pox, or typhus, occurring in their respective localities, and are further requested to include in said reports information in relation to the prevalence of other preventable diseases, as diphtheria, enteric and scarlet fevers, &c., the prevailing disease or diseases in port, if any, and, when practicable, the annual death-rate per one thou-

sand of the population as shown by the official record of deaths for the week reported. It is further requested that special interest be taken in the healthfulness of vessels, reporting those arriving from or departing to the United States in a bad sanitary condition; also, reporting the facts of any serious sickness or unhealthiness of seamen in port, or of crews arriving from or departing to the United States.



Surgeon-General U. S. M.-H. S.

APPROVED:



Secretary of the Treasury.

RULES TO BE OBSERVED IN SENDING CABLE DISPATCHES.

The following cipher and abbreviations should be used:

“Health”—meaning: The Surgeon-General of the United States Marine-Hospital Service.

“Cholera”—meaning: Cholera has appeared.

“Yellow”—meaning: Yellow fever has appeared.

The name of a country—meaning that the disease has made its appearance at several places in the country named.

The name of a vessel—meaning that the vessel named has departed from the place whence the dispatch is sent, bound for a port in the United States.

“Poison”—meaning that the vessel referred to, though leaving a then healthy port, has on board passengers or goods (baggage) coming from a district infected with cholera or yellow fever.

1. When cholera or yellow fever has appeared at several places in a country, name the country only, after the word “cholera” or “yellow,” as the case may be; if it has appeared at the place only from which the dispatch is sent, do not repeat the name of that place in the body of the dispatch; but if at any other particular place, name it.

2. In a dispatch announcing the departure of a vessel to a port in the United States, the port of departure will be understood by the Surgeon-General of the Marine-Hospital Service to be the place from which the dispatch is sent; hence the name of the port of departure need not be repeated. In the body of the dispatch the name of the vessel should be given first; second, the name of the country, when applicable; third, the day of departure, omitting the day of the month and of the year, as they will be understood without saying; third, the name of the port of destination—the importance of observing this order will appear obvious when it is understood that many vessels bear the names of ports in the United States; fourth, the name of the disease, “cholera” or “yellow,” as the case may be, should be given, provided the Surgeon-General of the Marine-Hospital Service has not been already advised of the outbreak of the disease. When advice has once been given of the appearance of cholera or yellow fever at a certain port, the name of the disease need not be repeated in dispatches announcing the subsequent departure of vessels from that port.

3. When the name of a vessel is given without stating whether it is a steamer or a sailing-vessel, it will be understood to be a steamer; if the vessel is a sailing-vessel, its proper designation should be prefixed.

4. The sender of the dispatch should sign his last name only.

EXAMPLES: [Time: April, 1878]

1. *Rome,*
 "Health," Washington,
 "Cholera," thirtieth,
 MCMILLAN,

would be understood to mean that on the 30th of April, 1878, cholera appeared at Rome. If, after the word "cholera" the word "Italy" were inserted, the dispatch would mean that cholera has made its appearance at several places in Italy.

2. *Havana,*
 "Health," Washington,
 Ship "Maggie," thirtieth, Savannah,
 HALL,

would be understood to mean that the ship "Maggie" left the yellow-fever infected port of Havana, on April 30, 1878, bound for Savannah, Georgia.

3. *Liverpool,*
 "Health," Washington,
 "Frederick William," thirtieth, New York, "Poison,"
 FAIRCHILD,

would be understood to mean that the steamer "Frederick William" left Liverpool on the 30th of April, 1878, for New York, having on board passengers or goods (baggage) coming from an infected district, Liverpool being at the time a healthy port.

CIRCULAR LETTER WITH REFERENCE TO THE "WEEKLY ABSTRACTS OF THE CONSULAR SANITARY REPORTS AND OTHER PERTINENT INFORMATION" TO BE TRANSMITTED BY THE SURGEON-GENERAL OF THE UNITED STATES MARINE-HOSPITAL SERVICE "TO THE MEDICAL OFFICERS OF THE MARINE-HOSPITAL SERVICE, TO COLLECTORS OF CUSTOMS, AND TO THE STATE AND MUNICIPAL HEALTH AUTHORITIES OF THE UNITED STATES."

1878.

Department No. 43.

Marine-Hospital Service.

No. 5, Series 1878.

Treasury Department,

OFFICE OF THE SUPERVISING-SURGEON GENERAL.

U. S. MARINE-HOSPITAL SERVICE,

Washington City, May 3, 1878.

To State and Municipal Boards of Health and Port Sanitary Authorities in the United States:

Section 4 of the National Quarantine Act, approved April 29, 1878, provides:

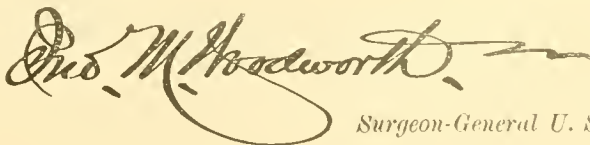
"That the Surgeon-General of the Marine-Hospital Service shall, upon the receipt of information of the departure of any vessel, goods, or passengers from infected places to any port in the United States, immediately notify the proper State or municipal and United States officer or officers at the threatened port of destination of the vessel, and shall prepare and transmit to the medical officers of the Marine-Hospital Service, to collectors of customs, and to the State and municipal health authorities in the United States, weekly abstracts of the consular sanitary reports and other pertinent information received by him."

To enable an understanding of the foregoing section of the law reference is made to the attached circular of this office, dated April 30, 1878, and addressed to consular officers and other representatives of the United States abroad.

It is desired to make the "Weekly abstracts of the Consular Sanitary Reports and other pertinent information received" a practical aid to State and municipal health boards as well as to the port health authorities, and to this end their co-operation is requested. Accordingly, the Surgeon-General of the Marine-Hospital Service requests to be furnished with the following information:

1. The official title and particular address of each legally constituted or appointed health authority in the United States.
2. Weekly reports from said health authorities, embodying, so far as applicable and practicable, such information as by the Circular Letter of April 30, 1878, is required of consular officers under the Act herein referred to.

Exchanges are solicited of health and quarantine laws, rules, and regulations, and official reports of health boards and officers, and port sanitary authorities.



Surgeon-General U. S. M.-H. S.

CANCELLATION OF IMMEDIATE-TRANSPORTATION BONDS.

1878.

Department No. 44.

Secretary's Office.

Treasury Department,

Washington, D. C., May 3, 1878.

To Collectors of Customs and others:

Article 684 of the Regulations of 1874 requires that the bond given at the port of arrival on goods shipped under immediate transportation without appraisement, shall be cancelled only upon the receipt of a certificate from the port of destination showing the arrival of the goods, and that due entry thereof has been made either for consumption or warehouse.

Application has been made to this Department for a modification of the form of the certificate so as to omit the clause requiring entry at the second port as a condition precedent to the issuance of the certificate.

The Department has decided to grant said application, and the form of the certificate (No. 163) required by the Customs Regulations of 1874, to cancel such bond, is hereby modified, so as to read as follows:

Certificate of Delivery of Unappraised Merchandise.

CUSTOM-HOUSE, ——.

Port of ——.

I do hereby certify that the packages of merchandise, marked, numbered, and described as follows, which were entered for immediate transportation to this port, at the port of —, in the State of —, on the — day of —, 187—, and brought to this port by the [here specify the railroad or other transportation company and route, or name of vessel, as in the entry,] having been originally imported into that port by —, in the —, from —, on the — day of —, 187—, for that purpose, have been duly delivered to the proper officer of the customs at this port, and found to agree by marks and numbers with the packages as described in the invoice and transportation entry:

Date when received.	Marks.	Numbers.	Description of packages and contents.	Consignee.

Witness my hand and official seal, this — day of —, 187—.

[L. S.]

—, Naval Officer.

—, —,

— of Customs.

Very respectfully,

John Sherman

Secretary.

Treasury Department,

Washington, D. C., May 6, 1878.

The Secretary of the Treasury will, until further notice, receive subscriptions for the Four per cent. Funded Loan of the United States, in denominations as stated below, at par and accrued interest, in coin.

The bonds are redeemable July 1, 1907, and bear interest, payable quarterly, on the first day of January, April, July, and October of each year, and are exempt from the payment of taxes or duties to the United States, as well as from taxation in any form by or under State, municipal, or local authority.

The subscriptions may be made for Coupon Bonds of \$50, \$100, \$500, and \$1,000, and for Registered Bonds of \$50, \$100, \$500, \$1,000, \$5,000, and \$10,000.

Two per cent. of the purchase money must accompany the subscription; the remainder may be paid at the pleasure of the purchaser, either at time of subscription or within ninety (90) days thereafter, the accruing interest on the bonds to be computed, at the rate of four per cent. per annum, to date of payment.

Upon the receipt of full payment, the bonds will be transmitted, free of charge to the subscribers, and a commission of one-fourth of one per cent. will be allowed upon the amount of subscriptions, but no commission will be paid upon any single subscription less than \$1,000.

Forms of application will be furnished by the Treasurer at Washington, the Assistant Treasurers at Baltimore, Boston, Chicago, Cincinnati, New Orleans, New York, Philadelphia, St. Louis, and San Francisco, and by the National Banks and bankers generally. The applications must specify the amount and denominations required, and, for Registered Bonds, the full name and post-office address of the person to whom the bonds shall be made payable.

The interest on the Registered Bonds will be paid by check, issued by the Treasurer of the United States, to the order of the holder, and mailed to his address. The check is payable on presentation, properly endorsed, at the offices of the Treasurer and Assistant Treasurers of the United States.

Payments for the bonds may be made in coin to the Treasurer of the United States at Washington, or Assistant Treasurers at Baltimore, Boston, Chicago, Cincinnati, New Orleans, New York, Philadelphia, St. Louis, and San Francisco.

To promote the convenience of subscribers, the Department will also receive, in lieu of coin, called bonds of the United States, coupons past due or maturing within thirty days, and gold and silver certificates of deposit; also coin drafts on New York for the amount of their proceeds.

Arrangements have been perfected with the National Bank of Commerce of New York, a public depository, whereby currency drafts can be received by the Secretary of the Treasury on account of subscriptions to the Four per cent. Loan, and the coin value thereof, on the day of collection in New York, will be credited to the subscriber. Any amount beyond what is required in payment of the bonds will be returned to the subscribers by bank draft with a full statement of the transaction. The coin and currency drafts mentioned should be drawn in favor of the Secretary of the Treasury.



Secretary of the Treasury.

FIFTY-SEVENTH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 46.

Secretary's Office.

Treasury Department,

May 6, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the SIXTH DAY OF AUGUST, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 53001 to No. 56000, both inclusive.	\$500—No. 63001 to No. 66000, both inclusive.
\$100—No. 90001 to No. 95000, both inclusive.	\$1,000—No. 114401 to No. 120900, both inclusive.
Total Coupon.....\$3,000,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 1901 to No. 1950, both inclusive.	\$1,000—No. 30101 to No. 30900, both inclusive.
\$100—No. 15201 to No. 15700, both inclusive.	\$5,000—No. 8301 to No. 8450, both inclusive.
\$500—No. 9201 to No. 9350, both inclusive.	\$10,000—No. 15508 to No. 15780, both inclusive.
Total Registered.....\$2,000,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

LIGHTS ON PILOT-BOATS.

1878.

Department No. 47.

Secretary's Office.

Treasury Department,

Washington, D. C., May 17, 1878.

To Collectors of Customs and other Officers:

It has been brought to the attention of the Department that great laxity prevails in the observance of Rule 11, Sec. 4233 of the Revised Statutes, which reads as follows:

“Sailing pilot-vessels shall not carry the lights required for other sailing-vessels, but shall carry a white light at the mast-head, visible all around the horizon, and shall also exhibit a flare-up light every fifteen minutes.”

You are requested to strictly enforce the provisions of this rule in the future, under the penalty provided in Sec. 4234 of the Revised Statutes.

It is suggested that the white light may be hoisted to a stay, or that it may be set in any position that will secure a substantial compliance with the object of the law, which is the carrying of a distinguishing white light at or near the height of the mast-head while the pilot-boat is on her station and waiting to supply vessels with pilots.

A copy of this circular will be furnished to the master of each pilot-vessel.

John Sherman

Secretary.

CIRCULAR.

MEASUREMENT OF MARBLE IN BLOCKS.

1878.
Department No. 48.
Secretary's Office.

Treasury Department,

Washington, D. C., May 17, 1878.

To Collectors and other Officers of the Customs:

Article 362 of the Regulations of March 20, 1877, for the government of Officers of Customs under the direction of Surveyors of Ports, provides that, "in measuring marble blocks for the purpose of ascertaining the dutiable quantity thereof, an allowance may be made for the rough outsides, not to exceed, however, one inch on each end, and three-fourths of an inch on each of the four sides of the block."

The Department is informed that the practice at some ports is to make the maximum allowance named in the above Regulation, in all cases, whether the measured marble is squared by the saw or the hammer, and without regard to the greater or less degree of asperity of the surfaces.

Such practice is not consistent with a proper construction of the Regulation, and it is hereby ordered that the maximum allowance therein named shall not be made in cases where, with regard to the actual condition of the surfaces of the measured blocks, a less allowance may be sufficient to insure a just return of the quantity of marble landed.

In calculating the deductions to be made from the gross measurement of blocks on account of broken corners or other missing pieces, the measurers of marble will be particularly careful not to exceed the allowances usually made by the trade on that account.

Very respectfully,



Secretary.

FIFTY-EIGHTH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 49.

Secretary's Office.

Treasury Department,

May 22, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the TWENTY-SECOND DAY OF AUGUST, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 56001 to No. 59000, both inclusive.	\$500—No. 66001 to No. 69000, both inclusive.
\$100—No. 95001 to No. 101000, both inclusive.	\$1,000—No. 120901 to No. 125000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 1951 to No. 2050, both inclusive.	\$1,000—No. 30901 to No. 32200, both inclusive.
\$100—No. 15701 to No. 16600, both inclusive.	\$5,000—No. 8451 to No. 8700, both inclusive.
\$500—No. 9351 to No. 9700, both inclusive.	\$10,000—No. 15781 to No. 16250, both inclusive.
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

CIRCULAR TO CUSTODIANS OF PUBLIC BUILDINGS.

1878.

Department No. 50.

Secretary's Office.

Treasury Department,

Washington, May 24, 1878.

Hereafter, in executing the vouchers for pay of Custodians and Janitors, and other persons employed in the building under your custody, you will not certify them until the services to be paid for have been actually performed.

Department Circular No. 137, dated October 5, 1875, is hereby revoked.

John B Hawley

Assistant Secretary.

CIRCULAR TO OFFICERS OF THE TREASURY DEPARTMENT, RELATIVE
TO AUTHORIZED EXPENDITURES ON ACCOUNT OF ANNUAL APPRO-
PRIATIONS.

1878.

Department No 51.

Secretary's Office.

Treasury Department,

Washington, D. C., May, 1878.

Attention is called to Section 3690, Revised Statutes, which reads as follows :

“ All balances of appropriations contained in the annual appropriation bills, and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations.”

Under the provisions of this statute, all authorized expenditures payable from annual appropriations should be incurred within the fiscal year in which the authorization is given, and in case of failure to have work done or material supplied, or to enter into a written agreement therefor before June 30, the authority will lapse with that date, and it will be necessary to obtain a renewal before proceeding with the work or making the purchase authorized.

John Sherman

Secretary.

CIRCULAR No. 185.

CONCERNING THE COLLECTION OF INTEREST ACCRUED UPON TAX ON DISTILLED SPIRITS. UNDER THE PROVISIONS OF SECTION THREE OF THE JOINT RESOLUTION APPROVED MARCH 28, 1878.

1878.
Department No. 52.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE.

Washington, D. C., May 20, 1878.

Hereafter Collectors will not issue tax-paid stamps for any distilled spirits where interest has accrued under the provisions of the third section of the Joint Resolution approved March 28, 1878, until the said interest is paid.

If the interest accrued upon the tax on distilled spirits heretofore withdrawn from warehouse has not been paid, the Collector will make a demand therefor; and if the same is not paid before the time of forwarding the next monthly list, Form 23, the Collector will report thereon the amount of such interest due for assessment. The amount found due will be assessed and will be collected as other assessments are collected.

Lucas B. Ransom

Commissioner.

APPROVED:

John Sherman

Secretary of the Treasury.

CONCERNING THE CATON SEAL-LOCK, AND INSTRUCTIONS TO OFFICERS
AS TO ITS USE.

1878.

Department No. 53.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, May 25, 1878.

The Caton Seal-Lock having been adopted for use in the Internal-Revenue Service, no other Seal-Lock will hereafter be issued for use on the doors of cistern-rooms or warehouses.

The following instructions are hereby promulgated for the benefit of Storekeepers and Gangers:

Each lock will be locked before being sent out from this Office, and when one comes into the hands of a Storekeeper or Ganger, he will draw down the slide covering the keyhole by means of the steel point in the top of the key. He will then unlock the lock and raise the hasp, underneath which will be found a clasp or cover, which is called the seal-protector. Underneath said protector will be found a second clasp or cover, also opening upwards, provided with an aperture, through which the seal may be seen, which clasp or cover is called the keeper, its use being to keep the seal in position. When the lock is in this situation it cannot be again locked until the small bolt in the slot of the keeper is pushed entirely back towards the hasp, which the officer will do by means of the steel point in the top of the key. He will then raise the keeper, place the seal in its proper position over the post containing a slot, which will be found on the underside of the keeper, close the keeper, protector, and hasp, and lock the lock with the key. It will be observed that this is not a spring lock, and will not lock itself, and officers are particularly cautioned not to forget to lock the lock on leaving a warehouse or cistern-room.

When it becomes necessary to open the lock, the same process will be repeated, and when the hasp and protector are raised, the officer will pierce the seal with the steel point in the key, before the bolt, and push back the bolt under the seal, by which operation the seal will be effectually destroyed.

From the above instructions, it will be seen that the distinctive feature of this lock is that when once unlocked, it cannot be again locked without destroying the seal.

Seals will be furnished with the Caton Lock, in sheets of fifty seals each, upon applications made in the usual forms, which seals will be used in consecutive order, and in the manner in which the Slight seals are now used.

The Slight Seal-Locks now in use will be continued in service, and seals will be furnished for such locks as heretofore, and when they become worn out, broken, or otherwise unfit for use, the Caton Seal-Lock will be issued to replace such unserviceable locks.

*Commissioner.*

C I R C U L A R.

REGAUGING OF MERCHANDISE EXPORTED.

1878.
Department No. 54.
Secretary's Office.

Treasury Department,

Washington, D. C., June 3, 1878.

To Collectors and other Officers of the Customs:

Article 616 of the Regulations of 1874 provides as follows:

"Merchandise in bulk, liquors, sugars, molasses, cocoa, pepper, and other articles bought and sold by weight, gage, or measure, when withdrawn for export or transportation, must be entered for such destination at the actual quantities on which duties were estimated at the time of arrival in the United States; and to secure this, weighers, measurers, and gaugers will be required to mark on each package its contents, as determined by them, on its entry for warehouse."

"On these quantities the duties on export and transportation entries will be estimated."

Said article of the Regulations is hereby amended by adding the following to the paragraph last above quoted:

The actual quantity of liquors contained in casks will, however, be ascertained on withdrawal entry for exportation, and should it be found by such regauge that the quantity has diminished from that ascertained at the time of the original entry to a greater extent than is ordinarily occasioned by evaporation or other natural causes, credit will be given on the exportation bond only for the quantity actually shipped, and duties will be collected on the deficiency.

Parties who may feel dissatisfied with such assessment of duty can protect their rights by protest and appeal, in the manner prescribed by Section 2931 of the Revised Statutes, and on receipt of such appeal, it will receive consideration by this Department.

John Sherman

Secretary.

CIRCULAR TO OFFICERS OF THE INTERNAL-REVENUE SERVICE AND
MANUFACTURERS OF TOBACCO, CONCERNING THE PRINTING AND
ISSUE OF STAMPED LABELS OR WRAPPERS FOR TOBACCO.

1878.

Department No. 55.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, June 5, 1878.

At the suggestion of certain manufacturers of tobacco, and with a view of affording all an opportunity to obtain stamped labels or wrappers to be used in preparing tobacco for market without the trouble and expense of affixing stamps to small packages, an arrangement has been made for printing stamps of the denominations of one, two, four, eight, and sixteen ounces upon paper, to be furnished for that purpose by any manufacturer of tobacco, and at the same time printing by the same operation the name, trade-mark, caution-notice, and any other matter the manufacturer may desire to have appear upon his packages.

Such printing will be done under the following Regulations, which are hereby promulgated for the information and guidance of Officers of the Internal-Revenue Service and manufacturers of tobacco:

1. A manufacturer desiring to be furnished with stamped labels or wrappers will file with the Collector of his district an estimate of the number of stamped labels or wrappers of each denomination he will require during the ensuing three months.
2. The Collector will then officially advise this Office of the estimate received, giving the name of the manufacturer, and on receipt of a notification that the stamps have been ordered to be printed, he will charge himself upon Form 76 with the stamps of each denomination thus estimated for.
3. A requisition authorizing the printing of the stamps estimated for will then be drawn by this Office upon the contractor for the printing, (the stamps to be printed under the personal supervision of the Agent of the Government stationed in the establishment,) in such quantities, at such times, and in such form as the manufacturer may direct, the manufacturer furnishing the paper upon which the printing is to be executed.
4. When the stamped labels or wrappers have been printed under the direction of the manufacturer, they will be deposited in a secure place in the joint custody of the contractor and the Agent of the Government, and a manufacturer desiring the delivery to him of stamped labels or wrappers for use, will pay to the Collector the amount of the tax on the tobacco represented thereby, who will thereupon issue to the manufacturer an order addressed to the Agent of the Government on duty in the establishment of the contractor directing him to deliver to the manufacturer the stamped labels or wrappers therein specified. On the presentation of this order, the stamped labels or wrappers will be delivered to the manufacturer.
5. The stamped labels or wrappers will invariably bear the name of the proprietor or manufacturer, the number of the manufactory, the district and State in which it is situated, and, as a means of cancellation of the stamps, will also have printed thereupon the date on which they are printed. When it is

desired, the caution-notice may also be printed upon the face of the label or wrapper. Manufacturers ordering stamped labels or wrappers will submit to this Office, for approval, designs showing all that they wish to appear thereupon, with the arrangement thereof, and proof-impressions will be submitted by the contractor before printing is commenced.

6. Moneys received by the Collector will be accounted for upon Form 76 in the same manner as moneys received on account of foil-wrapper stamps, and until a change has been made in the Form, suitable columns may be ruled upon the back of the Form now in use.

7. Paper upon which labels or wrappers are to be printed must be delivered at the establishment of the contractor, and the printed stamped labels or wrappers must be received at such establishment, and in case they are ordered to be shipped, the manufacturer must pay all charges for, and assume all risks of, transportation.

8. The entire cost of printing must be paid by the manufacturer to the contractor at such rates as may be agreed upon.

9. Stamped labels or wrappers which may be accidentally mutilated, or for which the owner may have no use, will be redeemed under the provisions of Section 3426 of the Revised Statutes, and the regulations prescribed in Circular No. 109, dated June 12, 1873.

10. The present contractor is The Graphic Company, a body corporate, doing business at 39 and 41 Park Place, New York.

Sam B Ransom
Commissioner.

FIFTY-NINTH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 56.

Secretary's Office.

Treasury Department,

June 5, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the FIFTH DAY OF SEPTEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 59001 to No. 60000, both inclusive.	\$500—No. 69001 to No. 72000, both inclusive.
\$100—No. 101001 to No. 103000, both inclusive.	\$1,000—No. 125001 to No. 130000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2051 to No. 2100, both inclusive.	\$1,000—No. 32201 to No. 33100, both inclusive.
\$100—No. 16601 to No. 17150, both inclusive.	\$5,000—No. 8701 to No. 8900, both inclusive.
\$500—No. 9701 to No. 10000, both inclusive.	\$10,000—No. 16251 to No. 16750, both inclusive.
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

CONCERNING TRANSCRIPTS OF LEAF-TOBACCO DEALERS' BOOKS.

1878.

Department No. 57.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE.

Washington, D. C., June 10, 1878.

The Transcripts of Leaf-Tobacco Dealers' Books, required by Special 175, will be made by Collectors for the six months ending June 30, 1878, as soon after that date as practicable, and *quarterly* thereafter.

The Collector will take from the books of Leaf Dealers all the sales made to Manufacturers of Tobacco, Snuff, and Cigars, and all the sales made to other persons, except those made to other Leaf Dealers and Exporters.

After making these transcripts the Collector will copy therefrom all sales made to persons outside of his own district and forward the same to this Office. All sales made to persons within his district will be carefully noted by him and checked off on the Manufacturers' Returns.

The Collector will specially notice that *only transcripts of sales made to persons outside of his district who are not Leaf Dealers nor Exporters are to be forwarded to this Office.* These will be abstracted and collated here as rapidly as possible, and the abstracts forwarded to the various districts, so that each Collector may be apprised of *all* purchases of Leaf Tobacco made by the Manufacturers of his district.

It is believed that this system, when perfected, will prove a most important and valuable check upon the illicit manufacture of Tobacco, Snuff, and Cigars, and the earnest co-operation of all Collectors is expected to this end.

Collectors having no Leaf Dealers in their districts, or having Leaf Dealers who have made no sales outside of the district, will notify this Office of the fact.

Great care must be taken in making the transcripts to have them accurate and complete, and, in this connection, particular attention is called to paragraph nine of Special No. 175, which is here inserted:

"In transcribing these sales, care must be taken to have them written in a clear and legible hand, giving the date, number, and kind of packages, gross and net weights, the name of the purchaser, the place where he resides, the collection district and State, and in each case note should be made whether the weights are 'marked' or 'actual' weights."

Blanks for the purpose of making the transcripts will be furnished from this Office.

Lucas B. Ransom

Commissioner.

Treasury Department,

Washington, D. C., June 20, 1878.

The Secretary of the Treasury calls attention to the Four-per-cent. Funded Loan of the United States now offered by this Department in denominations, viz: for Coupon Bonds of \$50, \$100, \$500, and \$1,000 and for Registered Bonds of \$50, \$100, \$500, \$1,000, \$5,000, and \$10,000, at par and accrued interest to date of subscription, in coin.

The bonds are redeemable July 1, 1907, and bear interest, payable quarterly, on the first day of January, April, July, and October of each year, and are exempt from the payment of taxes or duties to the United States, as well as from taxation in any form by or under State, municipal, or local authority.

Upon the receipt of full payment, the bonds will be transmitted, free of charge, to the subscribers, and a commission of one-fourth of one per cent. will be allowed upon the amount of subscriptions. Commissions will be paid by check only, and will not be applied in payment of subscriptions.

All National Banks are now invited to become financial agents of the Government and depositaries of public moneys received on the sale of these bonds, upon complying with section 5153, Revised Statutes of the United States. All banks, bankers, and persons are invited to aid in placing these bonds, and can make their arrangements through National Banks for the deposit of the purchase money of the bonds.

The proceeds of the sale of these bonds will, until further notice, be only used in the redemption of 5-20 Six-per-cent. Bonds of the United States, under the Refunding Act.

As soon as the Four-per-cent. Bonds are paid for by certificates of deposit of such public depositaries, or otherwise, a call will issue, maturing within ninety days, for the redemption of Six-per-cent. Bonds, and the money received for Four-per cent. Bonds will remain on deposit until such call matures.

Payment for the bonds may be made in coin, coin certificates, certificates of deposit of Government depositaries, called bonds, coupons maturing within thirty days, or in currency drafts on New York, in my favor, which will be received at the coin value thereof at the National Bank of Commerce, New York. Any payment in excess will be returned with the commission.

All coin and currency drafts on New York should be forwarded directly to this Department by subscribers, or their agents.

The favorable state of the money market induces the Secretary to press upon the people this loan by which they can obtain direct from the Government a national bond of the highest credit and sanction, exempt from taxes, and payable, principal and interest, in coin. Every citizen of the United States is interested in the success of this loan, as every sale of these bonds enables the Government to save one-third of the interest on an equal amount of outstanding debt to be redeemed. These bonds should be the storehouse for the savings of the people. No facility or advantage will be given to large subscribers. It is the interest of the public that the bonds be distributed in small sums among the largest number of our fellow-citizens.

Subscriptions to an amount equal to the bonds now redeemable would make an annual saving of \$8,961,632, and such subscriptions can now be made without withdrawing from circulation any of the money of the people.

All blanks, or forms, or information needed, will be furnished by the Department without cost.

John Sherman

Secretary.

CIRCULAR RELATING TO CHANGING THE CHARACTERS OF STEAM-
VESSELS IN DISTRICTS OTHER THAN WHERE THEY WERE ORIGI-
NALLY INSPECTED.

1878.

Department No. 59.

Steamboat-Inspection Service.

Treasury Department,

Washington, D. C., June 12, 1878.

Local Inspectors of Steam-vessels, in changing the character of a steam-vessel, during the year for which she has been inspected, under the provisions of Circular No. 115, issued from the office of the Supervising Inspector-General of Steam-Vessels, September 3, 1877—in a district other than that in which the steamer was originally inspected—will be governed by the following instructions:

They will make an endorsement upon the copies of the certificates exhibited on board the steamer, showing the nature of the change made—as provided for in Circular 115, above referred to—except that such interlineations shall be over the *full names* of the Local Inspectors. They will then transmit to the chief officer of customs of the district in which the vessel was originally inspected, a statement showing the nature of the change made, which statement shall be signed by both Inspectors and duly attested with their official seal.

CHIEF OFFICERS OF CUSTOMS RECEIVING SUCH STATEMENT WILL FILE THE SAME WITH THE ORIGINAL CERTIFICATE OF THE VESSEL ON FILE IN THEIR OFFICES.

John Sherman

Secretary.

C I R C U L A R .

IMPORTATION OF WORKS OF ART, &c., FOR PERMANENT EXHIBITION.

1878.

Department No. 60.

Secretary's Office.

Treasury Department,

Washington, D. C., June 15, 1878.

To Collectors of Customs and others:

The following act of Congress, entitled "An act to provide for the free entry of articles imported for exhibition by societies," &c., approved June 6, 1878, is published for the information of officers of the customs and all concerned:

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of antiques in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe: *Provided,* That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act."

At the time of the entry of such articles the principal officer of the society, institution, or association concerned will be required to file an affidavit in the following form:

"I do truly swear that the articles in the annexed invoice described *are imported in good faith for permanent exhibition by [here name the society or institution,] a [society or institution] located at ———, established for the encouragement of the arts and science, [or * are imported for the purpose of erecting a public monument,] and are not intended for sale, nor for any other purpose than is hereinbefore expressed."

A careful examination and appraisement of the goods will be made, the duties properly ascertained, and a bond taken from the society or institution, with two good and sufficient sureties, in a penalty equal to double the duties, conditioned for the payment of the lawful duties accruing on all the articles embraced in the affidavit and bond, should any of such articles be sold, transferred, or used contrary to the provisions and intent of the act above cited, and for such payment prior to the withdrawal of any of the articles from the custody and possession of the association or institution for which they were imported.

John Sherman

Secretary.

C I R C U L A R .

NEWSPAPERS IMPORTED THROUGH THE MAILS.

1878.

Department No. 61.

Secretary's Office.

Treasury Department,

Washington, D. C., June 18, 1878.

To Collectors of Customs and others:

In view of the difficulty of collecting the small amount of duties accruing on newspapers forwarded in packages to the United States, by post, from foreign countries, and of the delay attending their delivery by the customs authorities, it is directed that unsealed packages of newspapers, from foreign countries, not exceeding in weight one thousand (1,000) grammes, (2 lbs. 3 ozs.,) may be delivered to the persons to whom they are addressed at the post offices, without detention by the officers of the customs, provided the postal authorities at the United States exchange offices where such packages are received from abroad declare that the papers consist of newspapers, or of periodicals entitled to pass in the mails as newspapers.

John Sherman

Secretary.

SIXTIETH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.
Department No. 62.
Secretary's Office.

Treasury Department,

June 20, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the TWENTIETH DAY OF SEPTEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 60001 to No. 62000, both inclusive.	\$500—No. 72001 to No. 74000, both inclusive.
\$100—No. 103001 to No. 106000, both inclusive.	\$1,000—No. 130001 to No. 135000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2101 to No. 2200, both inclusive.	\$1,000—No. 33101 to No. 33700, both inclusive.
\$100—No. 17151 to No. 17600, both inclusive.	\$5,000—No. 8901 to No. 9100, both inclusive.
\$500—No. 10001 to No. 10200, both inclusive.	\$10,000—No. 16751 to No. 17100, both inclusive.
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

C I R C U L A R .

1878.
Department No. 63.
Secretary's Office.

Treasury Department,

Washington, D. C., June 21, 1878.

On and after July 1, 1878, the accompanying guide for indexing official letters and documents, sent or received, will be observed in the several Offices and Divisions of the Secretary's Office, and as far as practicable throughout the several Offices and Bureaus of the entire Department.

John Sherman

Secretary.

GUIDE FOR INDEXING.

Architect, Supervising, of Treasury.....	Under A.
Attorney General, United States.....	Under A.
Auditors of Treasury.....	Under A.
Adjutant General, U. S. A.....	Under A.
American Steam Safe Company.....	Under A.
Assay Officers, United States.....	Place where located.
Assistant Treasurers, United States.....	Place where located.
Banks, National and Savings.....	Place where located.
Boards of Trade.....	Place where located.
Bureau of Engraving and Printing.....	Under E.
Chief Clerk Treasury Department.....	Under T.
Chambers of Commerce.....	Place where located.
Clerks U. S. Courts.....	State where located.
Comptrollers of the Treasury.....	Under C.
Commissary-General of Subsistence.....	Under C.
Commissioners, United States.....	Name and State.
Commissioner of Agriculture.....	Under A.
Commissioners of Fish and Fisheries.....	Under F.
Commissioners of District of Columbia.....	Under D.
Commissioner of Customs.....	Under C.
Commissioner of General Land Office.....	Under L.
Commissioner of Internal Revenue.....	Under I.
Commissioner of Indian Affairs.....	Under I.
Commissioner of Patents.....	Under P.
Commissioner of Pensions.....	Under P.
Consuls, United States.....	Place where stationed.
Congressional Printer.....	Under P.
Court of Claims.....	Under C.
Colleges.....	Place where located.
City Officers.....	City where located.

Collectors of Customs.....	Place where located.
Custodians of Public Buildings.....	Place where located.
Collectors of Internal Revenue.....	By States.
Designated Depositories, United States.....	Place where located.
Departmental Committees.....	Name of each person on committee.
District Attorneys.....	By States.
Foreign Ministers resident in United States.....	Countries represented.
Gas Companies.....	Place where located.
House of Representatives, Officers or Committees of.....	Under H.
Interior Department.....	Under I.
Justices of Supreme Court.....	Name, and under S.
Librarian of Congress.....	Under L.
Libraries.....	Place where located.
Light-House Board, Officers of.....	Under L.
Life-Saving Service, General Superintendent of.....	Under L.
Ministers, United States, abroad.....	Country of residence.
Marshals, United States.....	By States.
Mints, Officers of.....	Place where located.
Mexican Claims Commission.....	Under M. and C.
Navy Department.....	Under N.
Newspapers.....	Place where published.
Ordnance Office.....	Under O.
Paymaster General, U. S. A.....	Under P.
President, United States.....	Under P.
Petitions.....	State or city where signers reside.
Postmaster General.....	Under P.
Postmasters.....	Place where located.
Quartermaster General, U. S. A.....	Under Q.
Revenue-Marine officers.....	Name and port.
Registers and Receivers of Public Moneys.....	Place where located.
Register of the Treasury.....	Under R.
State officers.....	By name of State.
Senate, President and Committees of.....	Under S.
Secretary of the Treasury and Assistants.....	Under T.
Secretary Smithsonian Institution.....	Under S.
Solicitor of the Treasury.....	Under S.
Southern Claims Commission.....	Under S. and C.
Supreme Court, officers of.....	Under S.
Supervising Surgeon-General of Marine-Hospital Service.....	Under S.
Surgeons and Assistants.....	By name and post.
Signal Office, United States.....	Under S.
Surveyors-General.....	Place where located.
Superintendents Life-Saving Service.....	By name and under L.
Surgeon-General, U. S. A.....	Under S.
Treasurer, United States.....	Under T.
War Department.....	Under W.

All other persons by initial of surname, firms by initial of first name of firm, and corporations by initial of its principal distinctive name.

C I R C U L A R.

REPACKING OF DRUGS, &c., FOR EXPORTATION.

1878.

Department No. 64.

Secretary's Office.

Treasury Department,

Washington, D. C., June 24, 1878.

To Collectors of Customs and others:

Article 606 of the Regulations of 1874 provide for the repacking for exportation of a portion of a package only of drugs as originally imported.

Section 3018 of the Revised Statutes, relating to the subject, authorizes the exportation, by the owner in the original package, or otherwise, of all drugs, medicines, and chemical preparations, and does not restrict the repacking, in one enclosure for exportation, to the contents of one original package.

The Regulations cited are therefore so amended as to read as follows:

For the exportation of drugs, medicines, or chemical preparations, otherwise than in the original packages, written application must be made to the Collector of the port, where the same may be, specifying the name of the article to be exported, the number of original packages, (or, if less than an entire package, the quantity thereof,) and the kind of package in which it is proposed to export the goods, whether a box, chest, bag, or bale, and also giving the name of the vessel in which the original importation was made, and the date of such importation.

The Collector will make the proper endorsement upon such application, directing the opening of the original package, if necessary, and the repacking of so much as may be specified in the application.

The package so made up shall be marked and numbered in the same manner as the original package, and the name of the article to be exported should appear on the case.

When two or more of the original cases or packages are repacked in one package for exportation, the packed package should be so marked as to plainly show all the marks and numbers of the original cases or packages, and the number of enclosures.

No marks calculated to mislead as to the character of the merchandise will be allowed on such package.

The officer in charge of the store in which the articles shall have been deposited will cause the opening and repacking to be done under his immediate supervision. When necessary, the merchandise will be weighed, gauged, or measured by the proper officer before being repacked.

The labor performed must be under the supervision of an officer of the customs, and at the owner's expense.

The shipper must deliver a manifest of the goods, on exportation, to the Collector of the port, as prescribed by Article 183 of these Regulations.

John Sherman

Secretary.

CONCERNING PAYMENTS BY COLLECTORS TO THEIR DEPUTIES,
RECEIPTED FOR ON FORM 63½.

1878.

Department No. 65.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, June 22, 1878.

The following instructions are found to be necessary, and should be strictly observed by Collectors in making monthly payments to their deputies and for other office expenses, for which credit is claimed in their accounts on Form 44:

1st. In making payments to deputies in cases where allowances are provided for travelling expenses, the "Itemized Statement" on Form 63½ must, in all cases, show the name of the place or places visited, the number of miles travelled, and the amount and character of the expenses incurred each day when travelling in the necessary performance of duty.

The number of miles travelled, and the amount of expenses incurred each day during a month, must also be taken up in the tabular form on the opposite page in Form 63½.

The amount paid on account of travelling expenses must be entered on line (c) in the receipt to Form 63½, and scheduled in the proper column in Form 63, forwarded with the account on Form 44, for the last month in a quarter.

2d. The amount paid a deputy collector for any one month, on account of travelling expenses, should not be in excess of the amount of expenses incurred during that month, or in excess of the *pro rata* of his allowance for travelling expenses for that month, (as provided in the salary tables adopted by the Treasury Department,) except as hereinafter provided. In a month in which the actual expenses are less than the *pro rata* of the allowance, the difference to equal the *pro rata* may be paid in making up a deficiency for actual expenses incurred in a prior month (or months) in the same fiscal year where the actual expenses may have been greater than the *pro rata* paid; or this difference may be paid out in subsequent months where the actual expenses are greater than the *pro rata*—it being the intention that a deputy shall receive the amount actually and necessarily expended for travelling expenses during the fiscal year up to the limit of his allowance, provided his duties are faithfully performed within the period.

For example, take the case of a deputy collector whose allowance for travelling expenses is \$300 per annum, and whose monthly bills show the following expenses to have been incurred, viz:

Third quarter, from July 1 to September 30	\$60 00
Fourth " October 1 to December 31	80 00
First " January 1 to March 31	70 00
Second " April 1 to June 30	90 00
Total expenses incurred during the fiscal year	<u>300 00</u>

The receipts to his monthly bills show that he has received the following amounts on account of expenses incurred as above, viz:

Third quarter, from July 1 to September 30	\$60 00
Fourth " " October 1 to December 31	75 00
First " " January 1 to March 31	70 00
Leaving a balance to which he is entitled in the second quarter, from April 1 to June 30, of	95 00
Making a total, as above, of	<u>300 00</u>

In all cases where the receipt on Form 63½ embraces payments for travelling expenses either in excess of the *pro rata* or in excess of the amount actually expended in that month, this excess should be entered separately as "amount paid on account of excessive expenses incurred in this or prior months," as the case may be.

3d. Only the *actual* and necessary *travelling* expenses incurred by a deputy collector, in canvassing his division, should be charged on Form 63½. Charges for office expenses of deputies, such as rent, fuel, &c., or for board while on duty at the Collector's office, are not considered proper. All charges should be sufficiently itemized to show their character.

In case a deputy uses his own horse and vehicle or saddle-horse, one dollar and fifty cents per day for the first mentioned or one dollar per day for the last mentioned may be charged under the proper date in Form 63½, for each day when actually used in canvassing his division.

In making monthly payments to their deputies and clerks and for office-rent, where the rate is an annual one, Collectors should, in all cases, use the "Government salary tables" prescribed by the Department July 1, 1872.

Lucas B. Ransom

Commissioner.

C I R C U L A R .

KEEPERS OF LIFE-SAVING STATIONS TO ACT AS INSPECTORS.

1878.

Department No. 66.

Secretary's Office.

Treasury Department,

Washington, D. C., July 2, 1878.

To Keepers of Life-Saving and Life-Boat Stations, and Houses of Refuge:

The 4th Section of the Act of June 18, 1878, entitled "An Act to organize the Life-Saving Service," prescribes that the keepers above mentioned shall have the powers of inspectors of customs, and provides that said keepers shall have authority and be required to take charge of and protect all property saved from any shipwreck, at which they may be present, until it is claimed by parties legally authorized to receive it, or until otherwise instructed to dispose of it by the Secretary of the Treasury.

The powers of said keepers as inspectors of customs are to be exercised with reference to merchandise presumably of foreign origin, cast ashore from wrecks or forming the cargo of vessels stranded or driven ashore by stress of weather.

Such keepers will promptly notify the collector of customs of the district of any such casualty, and exercise supervision over the cargo until a regular customs officer arrives to take the necessary action towards forwarding it to its destination, or to the nearest port of entry, as may be determined upon by the owners or underwriters.

The attention of such keepers is called to Article 69 of the Revised Regulations of the Life-Saving Service of 1877, which is as follows:

"In all cases of stranded vessels keepers will exercise a watchful care over such portions of the cargo as may be landed or come on shore, in order to preserve the same, as far as possible, for the owners thereof, as also to protect the revenue; and, with this view, dutiable goods and valuable merchandise, other than combustibles or explosives, may for security be stored within the stations, but the boat-rooms must not be encumbered with articles which might affect the instant availability of the apparatus."

It will be the duty of said keepers, as inspectors, to also take such measures as may be within their power to prevent smuggling, and while patrolmen are in the performance of their duty, at night or by day, a strict watch will be kept to detect any efforts at smuggling.

It will also be their duty, upon the detection of any violation of the Customs-Revenue Laws, forthwith to make complaint thereof to the collector of the district, and to seize goods, wares, and merchandise in the act of being smuggled, or which have been smuggled. For the detection and seizure of such smuggled goods, they will be entitled to such compensation as this Department shall award, not exceeding in amount one-half of the net proceeds, after deduction of duties, expenses, &c.



Acting Secretary.

CIRCULAR.

COMPENSATION TO OFFICERS OF CUSTOMS IN CASES OF SEIZURE.

1878.
Department No. 67.
Secretary's Office.

Treasury Department,

OFFICE OF THE SECRETARY,

Washington, D. C., July 6, 1878.

To Officers of Customs and others:

That officers of the customs may properly understand the principles by which the Department will hereafter be governed in awarding compensation for their services in cases of seizure, the following construction of the provisions of Section 4 of "An Act to amend the customs-revenue laws and to repeal moieties," approved June 22, 1874, is hereby promulgated:

In all cases of seizure of goods, wares, and merchandise, even though information of cause for seizure and forfeiture may have been given by a person not an officer of the United States, if an officer shall, after the giving of such information, in fact find and seize goods introduced into the country in fraud of the revenue, such discovery shall be held to entitle the officer to some compensation, which claim shall not be prejudiced by any claim which the informer may legally set up in the same case; but in no case shall the total compensation allowed jointly to an officer and informer, exceed the value of one-half the net proceeds of seizure.

The rates of compensation will, in every instance, be determined under the provisions of Section 4 of the Act, with special regard to the gravity of the case, and the vigilance and activity of the persons whose joint efforts have contributed to secure a forfeiture.

John Sherman

Secretary of the Treasury.

SPECIAL No. 189.

CONCERNING THE RETURN OF INTEREST ON TAX UPON SPIRITS ON
FORM 22.

1878.

Department No. 68.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, July 8, 1878.

Hereafter, until Form 22 is again revised, Collectors will report on said Form, interest collected on tax upon spirits under Joint Resolution of March 28, 1878, opposite a new number, 14 $\frac{3}{4}$, on the last blank line before the "Total Collections on Spirits," thus: 14 $\frac{3}{4}$, Interest on tax upon Spirits.

Sam B. Ransom

Commissioner.

CIRCULAR RELATING TO EXCURSION-STEAMERS.

1878.

Department No. 69.
Steamboat-Inspection Service.

Treasury Department,

OFFICE OF SUPERVISING INSPECTOR-GENERAL OF STEAMBOATS,

Washington, D. C., July 8, 1878.

The following extract from Circular Letter issued by the Department to Supervising Inspectors on the 5th of July, 1877, is published herein, in circular form, for the information of officers of the Inspection Service in general, as well as for the information of the travelling public, who are invited to present to the proper officers authenticated proofs of violations of the steamboat laws, in order that offenders may be prosecuted. Inspectors will exact a strict compliance, in all cases, with the instructions conveyed in the last paragraph of the extract herein published, which is founded upon the requirements contained in last paragraph of Section 4467, Revised Statutes, and, in case of the refusal or failure of any master of a steamer to furnish the number of passengers carried, the fact of such refusal must be immediately reported to the U. S. district attorney for prosecution of the penalty of one hundred dollars provided in Section 4468, Rev. Stats. Section 4469, R. S., makes the penalties thus incurred a lien upon the vessel in each case. Supervising and local inspectors will acknowledge the receipt of this Circular, and the local inspectors will, at the same time, furnish this Office with a list containing the names of all excursion-steamers in their various districts and their routes, together with the whole number of passengers each steamer is allowed to carry. A faithful observance of these instructions will be exacted of all officers of the Service.

Very respectfully,

JAS. A. DUMONT,

Supervising Inspector-General.

TREASURY DEPARTMENT,

WASHINGTON, D. C., *July 5, 1877.*

[Extract.]

* * * * *

It is the duty of the local inspectors to decide how many passengers a steamer "can carry with prudence and safety," and to state that number in the certificate of inspection. This number, added to that allowed by the special permit, if it is an excursion-steamer, indicates the lawful number that can be carried. * * * Any excess would be unlawful, and the master and the owner would become penally liable; the master, in addition, would be subject to a revocation of his license, he being legally recognized as the person having supreme control of the boat, and being also under oath, while he holds his license, to prevent such infraction of the steamboat laws.

You are therefore instructed, on receiving authentic information that a master of a passenger or excursion-steamer is carrying an unlawful number of passengers, to immediately direct the local inspectors of the district to investigate the charges, and, if they find them sustained, to revoke the master's license. In every case where the license is revoked, the inspectors shall furnish the United States district attorney with a copy of all the evidence taken that he may prosecute the owner and the master for the penalties attaching to such violation of law.

You are also instructed, if you find your local inspectors, through errors in judgment, or for other reasons, are issuing permits to carry more passengers than can be done with safety, to report the facts in writing to the Department for investigation.

It is deemed advisable that the local and assistant inspectors in your district notify the masters of all excursion-steamers that henceforth they will be required to keep a record of the number of passengers carried on each trip. Inspectors will demand copies of such records at least once a week, and place them on their official files for the information of the Department, if desired.

Very respectfully,

(Signed)

R. C. McCORMICK,

Acting Secretary.

CIRCULAR IN REGARD TO TELEGRAPHING.

1878.

Department No. 70.

Secretary's Office.

Treasury Department,

Washington, D. C., July 7, 1878.

The following communication from the Postmaster General, prescribing rates to be paid by the Government for telegraphing, for the year ending June 30, 1879, is herewith published for the information of Officers of the Treasury Department, and others whom it may concern.

John B. Hawley

Acting Secretary.

RATES OF PAY FOR COMMUNICATIONS BY TELEGRAPH, 1878-79.

POST OFFICE DEPARTMENT, June 29, 1878.

WHEREAS, by the act of Congress approved July twenty-fourth, A. D. eighteen hundred and sixty-six, entitled "An Act to aid in the construction of telegraph lines, and to secure to the Government the use of the same for postal, military, and other purposes," in section second it is enacted: that telegraphic communications between the several Departments of the Government of the United States and their officers and agents shall, in their transmission over the lines of said companies, have priority over all other business, and shall be sent at rates to be annually fixed by the Postmaster General:

Now, therefore, in pursuance and by virtue of the authority on me by said act conferred, I, DAVID M. KEY, Postmaster General of the United States, do hereby fix the rates at which the telegraphic communications aforesaid shall be sent for the year commencing on the first day of July, A. D. eighteen hundred and seventy-eight, as follows, namely:

The rate for all telegraphic communications, sent otherwise than over circuits established by the Chief Signal Officer of the Army for the transmission of enciphered weather reports, shall be as follows, viz:

One cent per word for each circuit through which it shall be transmitted, said rate to be computed subject to the following conditions, viz:

A distance of five hundred miles, as computed by the tables of the Post Office Department, shall be deemed a circuit, and the shortest practicable route of the company transmitting the message shall in all cases be the basis of computation.

If, in computing circuits, there shall be found one or more circuits and a fraction of a circuit, such fraction shall be deemed a circuit.

If a communication shall be sent a distance less than five hundred miles, that distance shall be deemed a circuit.

All words of the communication transmitted are to be counted, excepting the date and place at which such communication is filed.

All messages of less than twenty-five words, address and signature included, shall be rated as if containing twenty-five words, and all messages exceeding twenty-five words shall be rated by the exact number of words they contain, address and signature included.

The rate for all telegraphic communications known as the Signal-Service weather reports shall not exceed three cents for each word of said reports for each circuit over which they may pass, in accordance with the schedule of circuits and plans of the Chief Signal Officer of the Army, which are now or may hereafter be adopted by him for transmitting these reports, or such parts thereof as he may designate, in such words or ciphers as may, from time to time, be directed by him. The amount thus estimated is to be taken in full payment for said reports; no additional allowance to be made for drops, office messages, or other services or special facilities required by the Chief Signal Officer for the correct and prompt transmission of said Signal-Service reports.

If, at any time, from competition or other cause, telegraph rates should be reduced so that a message of ten words may be sent for the public at a less rate than that above mentioned for a twenty-five-word message, then, and in that case, this order shall be changed to meet such lower public rate; it being intended by this proviso that in no case shall the Government be compelled to pay more for a twenty-five-word message, including address and signature, than the public is required to pay for a ten-word message, exclusive of such address and signature.

All Officers of the United States Government are requested to report to the Postmaster General any charges in excess of the above rates, whether made by companies named in the following list or others.

DAVID M. KEY, *Postmaster General.*

LIST of Telegraph Companies that have filed their acceptances of the Provisions of the Act of Congress approved July 24, 1866.

A D D R E S S .	R E M A R K S .
1 The National Telegraph Company of New York, N. Y.	
2 The Globe Insulated Lines Telegraph Company of New York.	
3 The American Submarine Telegraph Company of New York, N. Y.	
4 International Telegraph Company of Portland, Maine.	
5 The Atlantic and Pacific Telegraph Company of New York, N. Y.	
6 The Franco-American Land and Ocean Telegraph Company of New York, N. Y.	
7 The Globe Telegraph Company of New York.	
8 Mississippi Valley National Telegraph Company of St. Louis, Mo.	
9 Western Union Telegraph Company of New York, N. Y.	
10 Northwestern Telegraph Company of Kenosha, Wisconsin.	
11 Great Western Telegraph Company of New York, N. Y.	
12 The Franklin Telegraph Company of Boston, Mass.	
13 The Insulated Lines Telegraph Company of Boston, Mass.	
14 Pacific and Atlantic Telegraph Company of Pittsburgh, Pa.	
15 The Atlantic and Pacific States Telegraph Company of Sacramento, Cal.	
16 The Eastern Telegraph Company of Philadelphia, Pa.	
17 The Delaware River Telegraph Company, Philadelphia, Pa.	
18 Peninsula Telegraph Company, New York City.	
19 Cape May and Shore Telegraph Company, New York City.	
20 Ocean Telegraph Company of Boston, Mass.	
21 The American Cable Company of New York, N. Y.	
22 Southern and Atlantic Telegraph Company of Philadelphia, Pa.	
23 International Ocean Telegraph Company, New York City.	
24 Missouri River Telegraph Company of Sioux City, Iowa.	
25 Atlantic and Pacific Telegraph Company of Missouri. Executive Office, 145 Broadway, New York City. Received and filed May 8, 1877.	

1878.

Department No. 71.

Secretary's Office.

Treasury Department,

OFFICE OF THE SECRETARY,

*Washington, D. C., July 9, 1878.**To Officers and Employees of the Life-Saving Service:*

The following Act of Congress is published for the information and guidance of all concerned.

*Acting Secretary.*

AN ACT TO ORGANIZE THE LIFE-SAVING SERVICE.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby authorized to establish additional life-saving and life-boat stations at or near the following-named points upon the sea and lake coasts of the United States, namely: One complete life-saving station at Cranberry Isles, Maine; one complete life-saving station at or near Scituate, Massachusetts; one complete life-saving station at or near Watch Hill, Rhode Island; one complete life-saving station on the coast of Delaware between Cape Henlopen and Indian River; two complete life-saving stations on the coast of Maryland, to be located, one between Indian River and Green Run, and one between Green Run and Chincoteague; fifteen complete life-saving stations on the coasts of Virginia and North Carolina, ten of them to be located at intermediate points between the existing stations, three between the southernmost existing station and Hatteras Inlet, one at or near Cape Lookout, and one at or near Cape Fear Point; five complete life-saving stations on the coast of Texas, to be located, one at or near Sabine Pass, one on Galveston Island, near west end, one at or near Pass Cavallo, one at or near Aransas Pass, and one at Brazos Santiago, and one life-boat station on Galveston Island, near east end; two complete life-saving stations on the coast of Lake Michigan, to be located, one at or near Sleeping Bear Point, and one at or near Bayley's Harbor, and four life-boat stations to be located, one at or near Manistee, one at Ludington, one at or near Muskegon, and one at Kenosha; one life-boat station on the coast of Lake Superior, at or near the mouth of Portage Lake and Lake Superior Ship Canal; two complete life-saving stations on the coast of Lake Huron, one at or near Port Austin and one on Middle Island, and a life-boat station at or near Sand Beach Harbor of Refuge; and on the coast of California, a life-boat station at Bolinas Bay, in place of that authorized to be established at Point Reyes by the act of June twentieth, eighteen hundred and seventy-four, entitled "An act to provide for the establishment of life-saving stations and houses of refuge upon the sea and lake coasts of the United States, and to promote the efficiency of the Life-Saving Service"; and the Secretary of the Treasury is hereby authorized, whenever, in his opinion, it may become necessary for the proper administration of the Life-Saving Service and the protection of the public property at the stations, to appoint a district superintendent for the coast of the United States bordering on the Gulf of Mexico, whose compensation shall be at the rate of one thousand dollars per annum, and also a keeper for each of the stations hereby authorized to be established.

SEC. 2. That the unexpended balances of appropriations heretofore made for the establishment of life-saving and life-boat stations are hereby made available for the payment of the expenses of the establishment of the stations herein authorized.

SEC. 3. That all moneys received from the sale of old stations and equipments and other material condemned by a board of survey as unserviceable may be expended in rebuilding or improving and equipping stations.

SEC. 4. That hereafter the compensation of the keepers of life-saving and life-boat stations and houses of refuge shall be at the rate of four hundred dollars per annum; and they shall have the powers of inspectors of customs, but shall receive no additional compensation for duties performed as such: *Provided*, That said keepers shall have authority and be required to take charge of and protect all property saved from shipwreck at which they may be present, until it is claimed by parties legally authorized to receive it, or until otherwise instructed to dispose of it by the Secretary of the Treasury; and keepers of life-saving stations shall be required to reside continually at or in the immediate vicinity of their respective stations.

SEC. 5. That hereafter the life-saving stations upon the sea and gulf coasts at which crews are employed shall be manned and the stations opened for active service on the first day of September in each year, and so continue until the first day of May succeeding, and upon the lake coasts from the opening to the close of navigation, except such stations as, in the discretion of the Secretary of the Treasury, are not necessary to be manned during the full period specified; and the crews shall reside at the stations during said periods.

SEC. 6. That the President of the United States may, by and with the consent of the Senate, appoint a suitable person, who shall be familiar with the various means employed in the Life-Saving-Service for the saving of life and property from shipwrecked vessels, as general superintendent of the Life-Saving-Service, who shall, under the immediate direction of the Secretary of the Treasury, have general charge of the service and of all administrative matters connected therewith, and whose compensation shall be at the rate of four thousand dollars per annum; and the Secretary of the Treasury is authorized to appoint an assistant to the general superintendent, whose compensation shall be two thousand five hundred dollars per annum.

SEC. 7. That it shall be the duty of the general superintendent to supervise the organization and government of the employees of the service; to prepare and revise regulations therefor as may be necessary; to fix the number and compensation of surfmen to be employed at the several stations within the provisions of law; to supervise the expenditure of all appropriations made for the support and maintenance of the Life-Saving-Service; to examine the accounts of disbursements of the district superintendents, and to certify the same to the accounting-officers of the Treasury Department; to examine the property returns of the keepers of the several stations, and see that all public property thereto belonging is properly accounted for; to acquaint himself, as far as practicable, with all means employed in foreign countries which may seem to advantageously affect the interest of the service, and to cause to be properly investigated all plans, devices, and inventions for the improvement of life-saving apparatus for use at the stations, which may appear to be meritorious and available; to exercise supervision over the selection of sites for new stations the establishment of which may be authorized by law, or for old ones the removal of which may be made necessary by the encroachment of the sea or by other causes; to prepare and submit to the Secretary of the Treasury estimates for the support of the service; to collect and compile the statistics of marine disasters contemplated by the act of June twentieth, eighteen hundred and seventy-four; and to submit to the Secretary of the Treasury, for transmission to Congress, an annual report of the expenditures of the moneys appropriated for the maintenance of the Life-Saving Service, and of the operations of said service during the year.

SEC. 8. That the Secretary of the Treasury may detail such officer or officers of the Revenue Marine Service as may be necessary, to act as inspector and assistant inspectors of stations, who shall perform such duties in connection with the conduct of the service as may be required of them by the general superintendent.

SEC. 9. That upon the occurrence of any shipwreck within the scope of the operations of the Life-Saving Service, attended with loss of life, the general superintendent shall cause an investigation of all the circumstances connected with said disaster and loss of life to be made, with a view of ascertaining the cause of the disaster, and whether any of the officers or employees of the service have been guilty of neglect or misconduct in the premises; and any officer or clerk in the employment of the Treasury Department who may be detailed to conduct such investigation, or to examine into any alleged incompetency or misconduct of any of the officers or employees of the Life-Saving Service, shall have authority to administer an oath to any witness attending to testify or depose in the course of such investigation.

SEC. 10. That section six of said act of June twentieth, eighteen hundred and seventy four, is so amended as to extend the compensation of the enrolled members of volunteer crews of life-boat stations therein named to occasions of actual and deserving service at any shipwreck, or in the relief of any vessel in distress, and that such persons as may volunteer to take the place of any absent or disabled enrolled members of a crew, and who shall be accepted by the keeper, may be paid therefor, in the discretion of the Secretary of the Treasury, a sum not to exceed eight dollars each on every such occasion: *Provided*, That all crews and volunteers employed under authority of this act who may be present at a wreck shall be required to use their utmost endeavors to save life and properly care for the bodies of such as may perish, and, when such efforts are no longer necessary, to save property and protect the same, under the direction of the senior keeper present or of the superintendent of the district, until the arrival of persons legally authorized to take charge; and for the time employed in so saving and protecting property volunteers shall be entitled to compensation not to exceed three dollars per day each, in the discretion of the Secretary of the Treasury.

SEC. 11. That the enrolled members of the crews of life-boat stations may be called out for drill and exercise in the life-boat and life-saving apparatus as often as the general superintendent may determine, not to exceed twice a month, for each day's attendance at which they shall be entitled to the sum of three dollars each.

SEC. 12. That the Secretary of the Treasury is hereby authorized to bestow the life saving medal of the second class upon persons making such signal exertions in rescuing and succoring the shipwrecked, and saving persons from drowning, as, in his opinion, shall merit such recognition.

Approved, June 18, 1878.

C I R C U L A R .

1878.

Department No. 72.

Secretary's Office.

Treasury Department,

OFFICE OF THE SECRETARY,

Washington, D. C.,

, 187 .

To Collectors, Surveyors, and other Officers of the Customs:

The attention of Officers of the Customs is called to the clause in Section 7 of the Act of June 18, 1878, entitled "An Act to organize the Life-Saving Service," which directs the General Superintendent of the Life-Saving Service to collect and compile the statistics of marine disasters contemplated by the Act of June 20, 1874, and they will hereafter furnish to that officer the reports of such statistics, hitherto furnished to the Secretary of the Treasury, under the requirements of Section 12 of the Act of June 20, 1874, and will respond to his request for all pertinent information.

John B. Hawley

Acting Secretary.

SIXTY-FIRST CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.
Department No. 73.
Secretary's Office.

Treasury Department,

July 11, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the ELEVENTH DAY OF OCTOBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 62001 to No. 65000, both inclusive.	\$500—No. 74001 to No. 76200, both inclusive.
\$100—No. 106001 to No. 110000, both inclusive.	\$1,000—No. 135001 to No. 140000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2201 to No. 2250, both inclusive.	\$1,000—No. 33701 to No. 34400, both inclusive.
\$100—No. 17601 to No. 17850, both inclusive.	\$5,000—No. 9101 to No. 9250, both inclusive.
\$500—No. 10201 to No. 10450, both inclusive.	\$10,000—No. 17101 to No. 17730, both inclusive.
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John B. Hawley

Acting Secretary.

CIRCULAR.

COTTON WARPS ON SPOOLS.

1878.

Department No. 74.

Secretary's Office.

Treasury Department,

Washington, D. C., July 12, 1878.

To Collectors of Customs and others:

In printed decision of July 22, 1865, this Department decided that cotton warps, in lengths of 1,000 yards, 2,400 of these ends being so arranged and knotted together as to constitute the entire warp of a piece of goods, ready to be put into the loom, was liable to duty at 35 per cent. ad valorem, as a manufacture of cotton not otherwise provided for, under Section 6 of the Act of June 30, 1864.

Although that act made provision for cotton yarn, not wound upon spools, no provision was made therein for cotton warps, and the basis of the above decision was, that the article in question had passed beyond the condition of yarn, and had become a warp. This decision was followed by that of June 11, 1872, (No. 1142,) which held that cotton * * * warps wound upon spools, in 600 pieces, or separate threads of 580 yards each in length, which were arranged and knotted together so as to constitute the warp of a proposed fabric, should be classified as a manufacture of cotton at a duty of 35 per cent. ad valorem.

No allusion is made in this decision to the paragraph in the Act of July 14, 1870, providing special rates of duty for cotton warps or warp-yarn not wound upon spools, and it appears to have been assumed that the article in question was not dutiable under that act, because wound upon spools.

The Board of General Appraisers have now submitted a report to this Department upon the question, from which it appears that it has been for sometime the practice to import cotton warps, consisting of 1,500 or more threads or strands, arranged and gathered so as to constitute an entire warp, ready to place in the loom, upon a so-called spool of some six inches in length, the spool being merely the centre or core of a bundle of warp extending beyond the ends of the spool, the bundle being also some 22 inches in diameter.

The practice of preparing warps in this manner for importation seems to have originated solely for the purpose of evading the duty on cotton warps, and warp-yarn not wound upon spools. It is considered questionable whether the core or centre of a bundle similar to that before mentioned can properly be considered a spool within the meaning of the term "spool" as employed in commerce.

It is the opinion of the Department that, even if it be considered a spool, the article is liable to duty at the rate appropriate to warp or warp-yarn not wound upon spools when the warp or warp-yarn extends in either direction beyond the limits of the spool upon which it is wound. Cotton warps or warp-yarn hereafter imported in the manner before mentioned will therefore be classified as warps or warp-yarn not wound upon spools, and be subjected to the rate of duty imposed thereon by Schedule "A," which is reproduced from Section 21 of the Act of July 14, 1870, before referred to.



Acting Secretary.

SIXTY-SECOND CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 75.

Secretary's Office.

Treasury Department,

July 17, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the SEVENTEENTH DAY OF OCTOBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 65001 to No. 68000, both inclusive.	\$500—No. 76201 to No. 79500, both inclusive.
\$100—No. 110001 to No. 114000, both inclusive.	\$1,000—No. 140001 to No. 145000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2251 to No. 2300, both inclusive.	\$1,000—No. 34401 to No. 35200, both inclusive.
\$100—No. 17851 to No. 18250, both inclusive.	\$5,000—No. 9251 to No. 9650, both inclusive.
\$500—No. 10451 to No. 10550, both inclusive.	\$10,000—No. 17731 to No. 18463, both inclusive.
Total Registered..... \$2,500,000	
Aggregate <u>\$5,000,000</u>	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

CIRCULAR No. 22.

DISTRIBUTION OF STANDARD SILVER DOLLARS.

1878.

Department No. 76.

Treasurer's Office.

Treasury of the United States,

Washington, July 19, 1878.

For the present, the following-named National Banks, Designated Depositories of the United States, will be supplied by the Treasury, upon their application, with Standard Silver Dollars from the Mint, free of expense.

It is expected that the coin furnished as above will be put into circulation in exchange for United States and National-Bank notes, in lieu of one and two-dollar notes, by being furnished to public disbursing officers, to manufacturing and other establishments and persons, for use in place of small notes; to other Banks and Bankers for distribution in like manner by them, and for all purposes as currency; but not directly for the purpose of being used in making those payments to the Government which are required to be made in coin.

The Assistant Treasurers of the United States—except the Assistant Treasurer at San Francisco—are also authorized to use the Standard Silver Dollars in their vaults for the purposes approved in this Circular.

United States Disbursing Agents and Paymasters who obtain funds for disbursement from Assistant Treasurers or Depositories are requested to procure Standard Silver Dollars when practicable, for disbursement in lieu of small notes.

Samuel H. Freeman

Treasurer U. S.

LIST OF BANKS.

Granite National Bank of	Augusta, Maine.	Merchants' National Bank of	Albany, N. Y.
First	" Bangor, Maine.	First	" Binghamton, N. Y.
Merchants'	" Portland, Maine.	Nassau	" Brooklyn, N. Y.
First	" Concord, N. H.	Farmers' and Mechanics' Nat'l Bank of	Buffalo, N. Y.
First	" Manchester, N. H.	Second National Bank of	Elmira, N. Y.
First	" Portsmouth, N. H.	Middletown	" Middletown, N. Y.
Merchants'	" Burlington, Vt.	Second	" New York, N. Y.
Boston	" Boston, Mass.	Central	" New York, N. Y.
Massasoit	" Fall River, Mass.	National Bank of Commerce in	New York, N. Y.
First	" New Bedford, Mass.	First National Bank of	Oswego, N. Y.
First	" Newburyport, Mass.	Fallkill	" Poughkeepsie, N. Y.
Adams	" North Adams, Mass.	Flour City	" Rochester, N. Y.
Third	" Springfield, Mass.	Third	" Syracuse, N. Y.
First	" Worcester, Mass.	First	" Seneca Falls, N. Y.
First	" Newport, R. I.	First	" Troy, N. Y.
First	" Providence, R. I.	Second	" Utica, N. Y.
First	" Bridgeport, Conn.	First	" Allegheny, Pa.
Charter Oak	" Hartford, Conn.	First	" Altoona, Pa.
Second	" New Haven, Conn.	First	" Erie, Pa.
Thames	" Norwich, Conn.	Keystone	" Erie, Pa.

LIST OF BANKS—Continued.

First National Bank of Franklin, Pa.	First National Bank of Quincy, Ill.
Farmers' " Lancaster, Pa.	First " Rock Island, Ill.
First " Philadelphia, Pa.	First " Springfield, Ill.
Centennial " Philadelphia, Pa.	State " Springfield, Ill.
Corn Exchange National Bank of Philadelphia, Pa.	Second " Detroit, Mich.
Tradesmen's National Bank of Pittsburgh, Pa.	City " Grand Rapids, Mich.
First " Reading, Pa.	First " Madison, Wis.
First " Sunbury, Pa.	First " Milwaukee, Wis.
Second " Wilkesbarre, Pa.	National Exchange Bank of Milwaukee, Wis.
First " York, Pa.	First National Bank of Oshkosh, Wis.
First " Jersey City, N. J.	First " St. Paul, Minn.
Second " Newark, N. J.	Second " St. Paul, Minn.
First " Plainfield, N. J.	Davenport " Davenport, Iowa.
First " Trenton, N. J.	St. Louis " St. Louis, Mo.
First " Wilmington, Del.	First " Covington, Ky.
Farmers' " Annapolis, Md.	First " Louisville, Ky.
First National Bank of Baltimore, Md.	Kentucky " Louisville, Ky.
National Bank of the Republic, Washington, D. C.	Lexington City National Bank of Lexington, Ky.
Planters' National Bank of Danville, Va.	First National Bank of Chattanooga, Tenn.
Exchange " Norfolk, Va.	East Tennessee National Bank of Knoxville, Tenn.
First " Richmond, Va.	First " Memphis, Tenn.
Planters' " Richmond, Va.	First " Nashville, Tenn.
National Valley Bank of Staunton, Va.	Raleigh National Bank of N. C., Raleigh, N. C.
Belfontaine National Bank of Belfontaine, Ohio.	People's " Charleston, S. C.
First National Bank of Cincinnati, Ohio.	Atlanta " Atlanta, Ga.
Third " Cincinnati, Ohio.	Merchants' " Savannah, Ga.
Fourth " Cincinnati, Ohio.	First " Galveston, Texas.
Merchants' " Cleveland, Ohio.	San Antonio " San Antonio, Texas.
National Exchange Bank of Columbus, Ohio.	Merchants' " Little Rock, Ark.
Second National Bank of Dayton, Ohio.	First " Leavenworth, Kans.
First " Sandusky, Ohio.	National Bank of Lawrence, Lawrence, Kans.
First " Toledo, Ohio.	First National Bank of Omaha, Nebr.
Campaign National Bank of Urbana, Ohio.	Omaha " Omaha, Nebr.
Evansville " Evansville, Ind.	First " Denver, Colo.
First " Indianapolis, Ind.	Colorado " Denver, Colo.
Indianapolis " Indianapolis, Ind.	First " Helena, Mont.
Alton " Alton, Ill.	First " Bozeman, Mont.
First " Centralia, Ill.	First " Portland, Oregon.
Fifth " Chicago, Ill.	First " Yankton, Dak.
Second " Peoria, Ill.	First " Santa Fé, N. Mex.
Mechanics' " Peoria, Ill.	First " Walla Walla, Wash. Ter.

SIXTY-THIRD CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 77.

Secretary's Office.

Treasury Department,

July 23, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the TWENTY-THIRD DAY OF OCTOBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 68001 to No. 69000, both inclusive.	\$500—No. 79501 to No. 82000, both inclusive.
\$100—No. 114001 to No. 117000, both inclusive.	\$1,000—No. 145001 to No. 151000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2301 to No. 2350, both inclusive.	\$1,000—No. 35201 to No. 35450, both inclusive.
\$100—No. 18251 to No. 18350, both inclusive.	\$5,000—No. 9651 to No. 9900, both inclusive.
\$500—No. 10551 to No. 10600, both inclusive.	\$10,000—No. 18464 to No. 19050, both inclusive.
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*



Acting Secretary.

CONCERNING DEPUTY COLLECTORS WHO SELL STAMPS; CUSTODY OF
PUBLIC FUNDS; RECEIPT OF SILVER COIN, &c.

1878.

Department No. 78.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., July 22, 1878.

In view of the large number of Deputy Collectors, outside of Collector's offices, who are intrusted with Internal-Revenue stamps for sale to tax-payers, it is found necessary to enjoin upon Collectors the careful observance of the following regulations:

1st. The Collector will keep an account, in book form, with each of such deputies that will show the number, denomination, and value of all stamps furnished them, posting therein, in aggregate, the sales reported each month, so that the exact balance in the hands of each Deputy, at the close of the month, will be shown; and, in cases where the sales by a Deputy are large, it is desirable to require him to make such reports as will enable the Collector to strike this balance as often as once a week, or at least tri-monthly. A book suitable for this purpose is now being prepared in this Office, and copies will be furnished to Collectors who require it.

2d. Deputies, outside of Collectors' offices who have internal-revenue stamps in their charge, are required to keep a record in book form, in detail, of each sale made by them, and, where their monthly sales are equal to \$1,000, the Collector should furnish them with a "Record of Daily Receipts" for the particular kind of stamps sold, and with the "Record of Collections and Deposits;" this latter to be furnished in all cases where the Deputy transmits his collections to the depository direct.

The Deputy should be required to keep these records accurately, in ink, and promptly turn them over to his successor or the Collector when he retires from office.

3d. Except in cases where the Deputy transmits his collections by express, it is thought advisable that they should be required to forward their collections as often as they reach the sum of \$500, and in *all cases* at the end of each month, with a report on Form 102, as required in Series 7, No. 2, page 48.

4th. As the Collector is responsible to the Government for the official acts of his Deputies, as well as for the stamps intrusted to them, it is presumed that he will, as often as practicable, by a personal inspection, verify their reports of "stamps on hand," and satisfy himself that all the duties imposed upon his Deputies are properly performed. This frequent verification will, in a great measure, prevent errors and discrepancies in denominations of stamps, which frequently occur.

Special attention is called to the fact that Collectors and their Deputies are prohibited by law from depositing money received by them in payment of taxes in any bank not a Government depository, *even*

temporarily. The Collector or Deputy may for greater security, if he choose, at his own risk, put his collections in a bank-vault as a "special deposit," but funds thus deposited must in *no case* enter into the accounts of the bank, but must be considered as in the possession of the person depositing them.

Stamps should in no case pass out of the possession of the Collector or Deputy, except upon the payment of cash.

Section 3473, Revised Statutes, prescribing what funds are receivable for taxes, so far as it relates to silver coin, is understood to be modified by other laws as follows:

By the Act of July 22, 1876, *Trade-Dollars* are declared to be *not* a legal tender, and Collectors are not required to receive them.

The Standard Silver Dollar authorized by Act of February 28, 1878, is a legal tender to any amount. The other silver coins are, by Section 3586, R. S., declared to be a "legal tender at their nominal value for any amount not exceeding five dollars in any one payment." This is understood to mean that when the *entire* amount to be paid by the tax-payer is not over five dollars it can be paid in fractional silver coins, but if the amount is more than five dollars such silver cannot be received except for the fractional part of a dollar involved in the payment, and this rule should be strictly followed, as the designated depositaries are required by the Department to receive on deposit only such silver *necessarily* received by Collectors.

Whenever gold coin is received in payment of taxes, great care should be used to take none that appear to be less than the standard weight fixed by law. See Sections 3511 and 3505, Revised Statutes.

Lucas B. Ransom

Commissioner.

CIRCULAR LETTER No. 47.

TO COLLECTORS IN REGARD TO MAKING REPORTS ON FORM 9, REVISED
FEBRUARY 2, 1878.

1878.

Department No. 79.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington. July 23, 1878.

The attention of this Office has been called to the fact that, in sending out reports on Form 9, Revised February 2, 1878, some Collectors fail to fill out columns 7, 8, and 9 thereof, thus withholding a very important part of the information which said Form is intended to furnish to Collectors of Receiving Districts.

In making reports on said Form, care should be taken to have the proper columns thereof all filled out.

Very respectfully,

Lucas B. Ransom
Commissioner.

To the Collector of Internal Revenue,

District,

1878.

Department No. 80.

Mint Bureau.

Treasury Department,

OFFICE OF THE DIRECTOR OF THE MINT,

Washington, D. C., July 25, 1878.

In consequence of the number of inquiries received, relative to the value of the Mexican silver dollar, and the terms on which it is received at the Mints, the following information is furnished:

Section 3584, Revised Statutes United States, declares that "No foreign gold or silver coins shall be a legal tender in the payment of debts."

The Mexican dollar, therefore, has only a value as bullion, which depends upon the price of silver; at the present price of silver bullion it is worth about 90.8 cents, in gold, per piece. Its circulation as money in the United States is optional, and at whatever value may be agreed upon.

The United States trade-dollar also is not a legal tender, and, therefore, has only a bullion value.

The standard silver dollar being a legal tender for all debts, public and private, is received at par at all Government offices in payment of dues, differing in this respect from the Mexican and trade-dollar, which are not received.

Mexican dollars, as well as all other foreign silver coins and United States trade-dollars, are purchased at the Mints at Philadelphia, San Francisco, and Carson, and the Assay Office at New York, at the equivalent of the London rate for silver bullion on the day of purchase, less one-half cent per ounce of fine silver contained.

All silver coins so purchased are melted and assayed, and the seller paid for the fine silver contained in standard silver dollars.

All parties desiring to sell foreign silver coins or trade-dollars to the Government on the above terms, will send them at their own expense to the Superintendent of the Mint at Philadelphia, San Francisco, or Carson, or of the Assay Office at New York. Express charges on the silver dollars sent in return also to be paid by the seller. All correspondence relative to silver coins so sent to be addressed to the Superintendent of the Mint or Assay Office to which they are forwarded.

The following table shows the bullion value, in cents and tenths of a cent, United States legal-tender coin, of a Mexican silver dollar of full legal weight and fineness, at various London quotations for silver bullion, calculated at the par of exchange, $\$4.86\frac{65}{100}$, to the £ sterling:

London quotation, in pence.	Value of Mexican dollar, in cents.	London quotation, in pence.	Value of Mexican dollar, in cents.	London quotation, in pence.	Value of Mexican dollar, in cents.
50	86.1	52 $\frac{1}{4}$	90.8	55 $\frac{1}{4}$	95.6
50 $\frac{1}{4}$	86.5	53	91.2	55 $\frac{1}{2}$	96
50 $\frac{1}{2}$	86.9	53 $\frac{1}{4}$	91.6	56	96.4
50 $\frac{3}{4}$	87.4	53 $\frac{1}{2}$	92.1	56 $\frac{1}{4}$	96.9
51	87.8	53 $\frac{3}{4}$	92.5	56 $\frac{1}{2}$	97.3
51 $\frac{1}{4}$	88.2	54	93	56 $\frac{3}{4}$	97.7
51 $\frac{1}{2}$	88.7	54 $\frac{1}{4}$	93.4	57	98.2
51 $\frac{3}{4}$	89.1	54 $\frac{1}{2}$	93.8	57 $\frac{1}{4}$	98.6
52	89.5	54 $\frac{3}{4}$	94.3	57 $\frac{1}{2}$	99
52 $\frac{1}{4}$	89.9	55	94.7	57 $\frac{3}{4}$	99.4
52 $\frac{1}{2}$	90.4	55 $\frac{1}{4}$	95.1	58	99.9

NOTE.—The trade-dollar is worth two-tenths of a cent more than the Mexican dollar at the respective quotations furnished. The deduction at the Mint of one-half cent per ounce of fine silver contained amounts to about four mills on the dollar.

H. R. LINDERMAN,

Director of the Mint.

CIRCULAR.
TOURISTS' EFFECTS.

1878.
Department No. 81.
Secretary's Office.

Treasury Department,

Washington, D. C., July 29, 1878.

To Collectors of Customs and others:

The attention of the Department has been invited to the fact that tourists, and other persons visiting foreign countries, return to the United States with articles subject to duty.

Such tourists are often under the erroneous impression that all articles purchased for their personal use, or for the use of friends, or intended as presents, are exempt from duty.

Officers of the Customs and United States Consular Officers abroad are therefore instructed to inform them, as far as practicable, of the laws and regulations relating to such importations, and especially of the provisions of the Revised Statutes imposing penalties for the unlawful importation of merchandise into the United States.

All articles subject to duty, whether contained in baggage or otherwise, must be reported to the Customs Officers on arrival at a port in the United States, under the penalties of Section 2802 of the Revised Statutes, which is as follows:

“Whenever any article subject to duty is found in the baggage of any person arriving within the United States, which was not, at the time of making entry for such baggage, mentioned to the Collector before whom such entry was made, by the person making entry, such article shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty of treble the value of such article.”

Persons who arrive in the United States will be required to make due entry on blanks to be furnished them by the proper Customs Officer, of the articles believed to be entitled to free admission under the provisions of the law above referred to, and to make oath, as provided for by Section 2799 of the Revised Statutes, that the entry contains a just and true account of the contents of the package or packages mentioned therein, and that no such packages contain any merchandise whatever, other than the articles specified.

A separate entry must be made of all dutiable articles contained in the baggage, to which the oath of the passenger must also be annexed. Such entry must specify the name of the article, the precise quantity thereof, and the exact cost or foreign market value. It will be the duty of the Surveyor of Customs to see that the baggage-entry is made by each cabin passenger, and filed in the custom-house. Blank forms will be furnished by the Customs Officers to the passengers, and the officers of the steamers are hereby respectfully requested to co-operate with this Department in its efforts to carry out the law by delivering to each passenger one or more of the blanks.

The following articles are free of duty:

Amber beads.

Articles, the growth, produce, and manufacture of the United States, when returned in the same condition as exported. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time

of exportation, such tax shall be proved to have been paid before exportation and not refunded. These regulations require the production of the following documents on free entry of American goods: *First.* Record evidence from the files of the custom-house of the fact of exportation. *Second.* The oath of the party making entry that the goods are of domestic production or manufacture. *Third.* A certificate of the foreign Customs Officer at the port of shipment, countersigned by a Consul of the United States, showing that such merchandise was imported into that country from the United States in the condition in which it is returned. Where there is no Customs Officer at the foreign port of shipment, the certificate of the foreign recipient of the goods, countersigned by a United States Consul, may be accepted in lieu thereof.

Birds, stuffed.

Birds, singing and other, and land and water fowls.

Books which shall have been printed and manufactured more than twenty years at the date of importation.

Books, professional, of persons arriving in the United States.

Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

Cabinets of coins, medals, and all other collections of antiquities.

Collections of antiquity, specially imported, and not for sale.

Diamonds, rough or uncut.

Dried and prepared flowers.

Fans, common palm-leaf.

Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

Manuscripts.

Medals of gold, silver, or copper.

Mineral waters, all, not artificial.

Models of inventions and other improvements in the arts. But no article or articles shall be deemed a model, or improvement, which can be fitted for use.

Ores of gold and silver.

Palm and cocoa-nut oil.

Personal and household effects, not merchandise, of citizens of the United States dying abroad.

Seeds: cardamom, caraway, coriander, fenugreek, fennel, cummin, and other seeds, not otherwise provided for.

Seeds: anise, anise star, canary, chia, sesamum, sugar-cane, and seeds of forest trees.

Shells of every description, not manufactured.

Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.

Teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration.

Tortoise and other shell, unmanufactured.

Wafers.

Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

Works of art: paintings, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of any Consul or Minister of the United States, endorsed upon the written declaration of the artist.

The following classes of goods are subject to the rates of duty named:

Manufactures of cotton not specially provided for, 35 per cent. ad valorem.

Manufactures of flax not specially provided for, 40 per cent. ad valorem.

Thread lace and insertings, 30 per cent. ad valorem.

Spirits, manufactured or distilled from grain or other materials, \$2 per proof gallon.

Schedule D of the Revised Statutes provides as follows: Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle. Any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

Cigars, cigarettes, and cheroots, \$2.50 per pound and 25 per cent. ad valorem. In addition to this, an Internal-Revenue tax of \$6 per thousand on cigars and cheroots, and on cigarettes weighing over three pounds per thousand. On cigarettes weighing three pounds or less per thousand, \$1.75 per thousand.

Section 2804 of the Revised Statutes provides as follows: "No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package."

Cigars found in the baggage of any person arriving from a foreign country, not exceeding five hundred in number, may be delivered upon payment of a fine equivalent to what the duty would have been, had the importation been a legal one, without the special intervention of this Department.

Women's and children's dress-goods, composed wholly or in part of wool or worsted, value not exceeding 20 cents per square yard, six cents per square yard and 35 per cent. ad valorem; at above 20 cents per square yard, eight cents per square yard and 40 per cent. ad valorem. Any such goods weighing four ounces and over per square yard, 50 cents per pound and 35 per cent. ad valorem.

Clothing, ready-made, and wearing apparel of every description, composed in part of wool or worsted, 50 cents per pound and 40 per cent. ad valorem.

All manufactures of silk, or of which silk is a component of chief value, not having 25 per cent. or over in value of cotton, flax, wool, or worsted, 60 per cent. ad valorem.

Kid, and other gloves of leather, 50 per cent. ad valorem.

Jewelry, 25 per cent. ad valorem.

Paintings and statuary not specially provided for, 10 per cent. ad valorem.

Precious stones, unset, 10 per cent. ad valorem.

The foregoing are general statements of provisions of law relating to the classes of goods specified, but the rates referred to are modified in many instances by specific designations of articles paying other rates of duty.

Attention is also called to the notice to cabin passengers found on the back of the form of entry of baggage and of all dutiable articles brought by cabin passengers. (Cat. No. 1129.)

John Sherman

Secretary.

SIXTY-FOURTH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 82.

Secretary's Office.

Treasury Department,

July 30, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the THIRTIETH DAY OF OCTOBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 69001 to No. 69500, both inclusive.	\$500—No. 82001 to No. 84000, both inclusive.
\$100—No. 117001 to No. 120000, both inclusive.	\$1,000—No. 151001 to No. 157000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2351 to No. 2400, both inclusive.	\$1,000—No. 35451 to No. 35850, both inclusive.
\$100—No. 18351 to No. 18450, both inclusive.	\$5,000—No. 9901 to No. 10250, both inclusive.
\$500—No. 10601 to No. 10700, both inclusive.	\$10,000—No. 19051 to No. 19800, both inclusive.
Total Registered..... \$2,500,000	
Aggregate <u>\$5,000,000</u>	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

CIRCULAR LETTER No. 48.

CONCERNING TAX-PAID SPIRITS IN THE HANDS OF WHOLESALE LIQUOR-
DEALERS AND RECTIFIERS, OCTOBER 1, 1878.

1878.
Department No. 83.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, August 1, 1878.

SIR :

You are hereby instructed to ascertain and report to this Office the quantity of tax-paid spirits of the different kinds known to the trade held by Wholesale Liquor-Dealers and Rectifiers in your district on the first day of October, 1878.

Enclosed you will find a blank form upon which you will please prepare your report.

You will also be supplied, upon requisition, with as many of these forms as may be needed by the Wholesale Liquor-Dealers and Rectifiers of your district in making their reports to you.

You will please supply yourself and them with these blanks in time to secure reports from each promptly on the day named, (October 1, 1878.)

These reports must be rendered promptly on that day, as the information afforded by them must be tabulated for the annual report of this Office by November 1, 1878.

Lucas B. Ransom

Commissioner.

, Esq.,

Collector

Dist.,

SIXTY-FIFTH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 84.

Secretary's Office.

Treasury Department,

August 5, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the FIFTH DAY OF NOVEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 69501 to No. 70000, both inclusive.	\$500—No. 84001 to No. 86000, both inclusive.
\$100—No. 120001 to No. 123000, both inclusive.	\$1,000—No. 157001 to No. 163500, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$100—No. 18451 to No. 18550, both inclusive.	\$5,000—No. 10251 to No. 10400, both inclusive.
\$500—No. 10701 to No. 10750, both inclusive.	\$10,000—No. 19801 to No. 20500, both inclusive.
\$1,000—No. 35851 to No. 36100, both inclusive.	
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John B. Hawley

Acting Secretary.

1878.

Department No. 85.

Steamboat Inspection.

Treasury Department,

OFFICE SUPERVISING INSPECTOR-GENERAL OF STEAMBOATS,

Washington, D. C., August 7, 1878.

In view of the many applications made to this Office by the owners and builders of small steam-yachts, and persons contemplating building such vessels, for information as to whether they are liable to the provisions of Title 52, *Regulations of Steam-Vessels*, Revised Statutes of the United States, the following extract from Department decision of July 3, 1875, numbered 2326, "Synopsis of Decisions, 1875," is published herein for the information of all persons interested.

JAS. A. DUMONT,*Supervising Inspector-General.*

TREASURY DEPARTMENT, JULY 3, 1875.

(EXTRACT.)

* * * * *

Under Section 4426, Revised Statutes, the hull and boiler of every yacht, or other small craft of like character propelled by steam, must be inspected—the boiler being subjected to the hydrostatic test required by law. The pilot and engineer must also be licensed; and such other provisions of the law complied with as may be applicable to the particular vessel under examination.

Sections 4428 and 4431 require that the iron or steel plates of which the boiler is constructed must be stamped with the name of the manufacturer, the place where manufactured, and the number of pounds tensile strain it will bear to the sectional square inch.

The boiler must be provided with such appurtenances as are necessary to its safe management, viz: Feed-pump and check-valve, steam-pressure gauge, safety-valve, gauge cocks, a water-gauge, (showing the height of the water in the boiler,) and blow-off valve; and, if it is found applicable to the kind of boiler employed, a tin plug, so inserted that it will fuse by the heat of the fire when the water in the boiler falls below the prescribed limit.

There must be on board the means of applying the required hydrostatic test.

For so small a vessel as you describe, (26 feet long,) four buckets kept on board will be sufficient means for the extinguishment of fire.

There must be provided for each person on board a life-preserver containing at least six pounds of good block cork, adjustable to the body in the manner of a belt or jacket, with shoulder-straps.

The fee for license as "special engineer" for this yacht, which will be granted to any person of good character, who has sufficient experience to manage the boiler and machinery safely, is five dollars. A similar "special license" as pilot for this vessel will be granted to any person of like good character who is familiar with the navigation in which she is to be employed, understands the Pilot-Rules, and has had sufficient experience in handling this or other similar vessels.

The master of a vessel of this class does not require license.

A steam-whistle of suitable dimensions must be provided, with which the pilot will make the signals as required by the Pilot-Rules above referred to.

When the equipment is completed and the vessel is ready for inspection, it is required that application shall be made in writing by the master or owner to the local inspectors within whose district the vessel is owned or employed.

* * * * *

Very respectfully,

[Signed] CHAS. F. CONANT,
Acting Secretary.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 86.

Secretary's Office.

Treasury Department,

August 7, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the SEVENTH DAY OF NOVEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 70001 to No. 71000, both inclusive.	\$500—No. 86001 to No. 87000, both inclusive.
\$100—No. 123001 to No. 127000, both inclusive.	\$1,000—No. 163501 to No. 169000, both inclusive.
Total Coupon \$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$100—No. 18551 to No. 18650, both inclusive.	\$5,000—No. 10401 to No. 10600, both inclusive.
\$500—No. 10751 to No. 10800, both inclusive.	\$10,000—No. 20501 to No. 20900, both inclusive.
\$1,000—No. 36101 to No. 36550, both inclusive.	
Total Registered \$2,500,000	
Aggregate \$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*



Acting Secretary.

Treasury Department,

Washington, D. C., August 1, 1878.

The Secretary of the Treasury calls attention to the Four-per-cent. Funded Loan of the United States now offered by this Department in denominations, viz: for Coupon Bonds of \$50, \$100, \$500, and \$1,000, and for Registered Bonds of \$50, \$100, \$500, \$1,000, \$5,000, and \$10,000, at par and accrued interest to date of subscription, in coin.

The bonds are redeemable July 1, 1907, and bear interest, payable quarterly, on the first day of January, April, July, and October of each year, and are exempt from the payment of taxes or duties to the United States, as well as from taxation in any form by or under State, municipal, or local authority.

Upon the receipt of full payment, the bonds will be transmitted, free of charge, to the subscribers, and a commission of one-fourth of one per cent. will be allowed upon the amount of subscriptions, to be paid by check only, to parties subscribing or sending subscriptions.

All National Banks are now invited to become financial agents of the Government and depositaries of public moneys received on the sale of these bonds, upon complying with Section 5153, Revised Statutes of the United States. All banks, bankers, postmasters, and other public officers, and all other persons, are invited to aid in placing these bonds. They can make their arrangements through National Banks for the deposit of the purchase-money of the bonds.

The proceeds of the sale of these bonds will, until further notice, be only used in the redemption of 5-20 Six-per-cent. Bonds of the United States, under the Refunding Act.

As soon as the Four-per-cent. Bonds are paid for by certificates of deposit of such public depositaries, or otherwise, a call will issue, maturing within ninety days, for the redemption of Six-per cent. Bonds, and the money received for Four-per-cent. Bonds will remain on deposit until such call matures.

Payment for the bonds may be made in coin, coin certificates, certificates of deposit of Government depositaries, called bonds, coupons maturing within thirty days, or in coin and currency drafts on New York, in favor of the TREASURER of the United States, which will be received at the coin value thereof at the National Bank of Commerce, New York. Any payment in excess will be returned by check.

All coin and currency drafts on New York should be forwarded directly to the TREASURER of the United States by subscribers or their agents.

The favorable state of the money market induces the Secretary to press upon the people this loan by which they can obtain direct from the Government a national bond of the highest credit and sanction, exempt from taxes, and payable, principal and interest, in coin. Every citizen of the United States is interested in the success of this loan, as every sale of these bonds enables the Government to save one-third of the interest on an equal amount of outstanding debt to be redeemed. These bonds should be the storehouse for the savings of the people. No facility or advantage will be given to large subscribers. It is the interest of the public that the bonds be distributed in small sums among the largest number of our fellow-citizens.

Subscriptions to an amount equal to the bonds now redeemable would make an annual saving of \$8,961,632, and such subscriptions can now be made without withdrawing from circulation any of the money of the people.

All blanks, or forms, or information needed, will be furnished by the Department without cost.

John Sherman

Secretary.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 88.

Secretary's Office.

Treasury Department,

August 10, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the TENTH DAY OF NOVEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 71001 to No. 72000, both inclusive.	\$500—No. 87001 to No. 90000, both inclusive.
\$100—No. 127001 to No. 129000, both inclusive.	\$1,000—No. 169001 to No. 174000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$100—No. 18651 to No. 18750, both inclusive.	\$5,000—No. 10601 to No. 10900, both inclusive.
\$500—No. 10801 to No. 10950, both inclusive.	\$10,000—No. 20901 to No. 21300, both inclusive.
\$1,000—No. 36551 to No. 36900, both inclusive.	
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*



Acting Secretary.

ESTIMATE CIRCULAR.

1878.

Department No. 89.

Secretary's Office.

Treasury Department,

Washington, August 15, 1878.

SIR:

I have the honor to transmit herewith blank forms for Estimates of Appropriations, in accordance with the plan of publication adopted and used in the Book of Estimates in conformity to law.

The blanks contain specific instructions as to the manner in which they should be filled, and a strict compliance therewith will greatly facilitate the labor of this Department and of the Committee on Appropriations.

Blank No. 1 should be used in submitting estimates required for the service of the fiscal year ending June 30, 1880; and Blank No. 2, for deficiencies in appropriations.

Additional blanks may be had on application to this Office; also, printed copies of the Estimates submitted to the last session of Congress for your Department.

These Estimates should be transmitted to the Treasury Department, in accordance with the following paragraph from the act of March 3, 1875, (18 Statutes, chapter 129, page 370:)

"SEC. 3. That it shall be the duty of the heads of the several Executive Departments, and of other officers authorized or required to make estimates, to furnish to the Secretary of the Treasury, *on or before the first day of October of each year*, their annual estimates for the public service, to be included in the Book of Estimates prepared by law under his direction; and the Secretary of the Treasury shall submit, as a part of the appendix to the Book of Estimates, such extracts from the annual reports of the several heads of Departments and Bureaus as relate to Estimates for Appropriations, and the necessities therefor."

John Sherman

Secretary.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 90.

Secretary's Office.

Treasury Department,

August 16, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the SIXTEENTH DAY OF NOVEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 72001 to No. 73000, both inclusive.	\$500—No. 90001 to No. 92000, both inclusive.
\$100—No. 129001 to No. 132000, both inclusive.	\$1,000—No. 174001 to No. 179000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2401 to No. 2450, both inclusive.	\$1,000—No. 36901 to No. 37500, both inclusive.
\$100—No. 18751 to No. 18950, both inclusive.	\$5,000—No. 10901 to No. 11400, both inclusive.
\$500—No. 10951 to No. 11150, both inclusive.	\$10,000—No. 21301 to No. 21800, both inclusive.
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*



Acting Secretary.

C I R C U L A R .

REPORTS RELATIVE TO THE FISHERIES.

1878.

Department No. 91.

Secretary's Office.

Treasury Department,

Washington, D. C., August 19, 1878.

To Collectors of Customs and others:

You are directed to obtain from the masters of American fishing-vessels arriving within your district a report showing, so far as practicable, the quantity and kind of fish taken by them within three miles from the shores of Canada.

The declaration to such returns should be made under oath, but no fee will be exacted.

Returns embodying the suggestion contained in the report will be made by you to this Department at the end of each calendar year.

The form for the master's report will be substantially as follows, viz:

I, _____, master of the American fishing-vessel _____, of _____, do, on oath, report and say that I arrived at _____, on _____, having taken _____ barrels of _____, of which number _____ barrels were taken within the three-mile limit from the shores of Canada.

The value of the fish thus taken, (within three miles from shore,) exclusive of the cost of barrels, salt, packing, and inspection, is \$_____.

Tonnage of vessel, _____.

No. of crew, _____.

Time employed, _____.

_____,
Master.

Personally appeared before me the above-named _____, who subscribed and made oath that the above statement is true.

_____,
Collector.

You will also forward to the Department, with such return, a list of the vessels licensed for the fisheries in your district, indicating which of them are employed in the cod, the mackerel, the whale, and the halibut fishery, respectively, and which of them fish in foreign waters during any part of the year.

John B Hawley

Acting Secretary.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 92.

Secretary's Office.

Treasury Department,

August 26, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the TWENTY-SIXTH DAY OF NOVEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 73001 to No. 74000, both inclusive.	\$500—No. 92001 to No. 95000, both inclusive.
\$100—No. 132001 to No. 136000, both inclusive.	\$1,000—No. 179001 to No. 184000, both inclusive.
Total Coupon.....\$2,500,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$100—No. 18951 to No. 19100, both inclusive.	\$5,000—No. 11401 to No. 11600, both inclusive.
\$500—No. 11151 to No. 11200, both inclusive.	\$10,000—No. 21801 to No. 22550, both inclusive.
\$1,000—No. 37501 to No. 38000, both inclusive.	
Total Registered.....\$2,500,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*



Acting Secretary.

CIRCULAR.

MODIFICATIONS OF PART VII OF THE GENERAL REGULATIONS, UNDER THE CUSTOMS AND NAVIGATION LAWS OF THE UNITED STATES, RELATIVE TO RETURNS REQUIRED TO BE RENDERED TO THE BUREAU OF STATISTICS.

1878.

Department No. 93.

Bureau of Statistics.

Treasury Department,

OFFICE OF THE SECRETARY,

Washington, D. C., August 28, 1878.

To Collectors of Customs and others:

Your attention is hereby called to the following modifications of Part VII of the General Regulations, under the Customs and Navigation laws, relative to returns required to be rendered to the Bureau of Statistics:

First.—Paragraphs 14, 15, 16, 17, and 18 of Article 959, Part VII, of the General Regulations of this Department, are hereby amended so as to read as follows:

14. The aggregate number and tonnage of each rig or class of vessels of the United States which entered and cleared in the United States coastwise trade and fisheries.

15. Each vessel of the United States, by date of entrance, rig, name, master's name, port and country whence arrived, and tonnage, entered from foreign countries, distinguishing those entered in ballast from those entered with cargo.

16. Each vessel of the United States, by date of clearance, rig, name, master's name, port and country of destination, and tonnage, cleared for foreign countries, distinguishing those cleared in ballast from those cleared with cargo.

17. Each foreign vessel, by date of entrance, rig, name, flag, master's name, port and country whence arrived, and tonnage, entered from foreign countries, distinguishing those which entered in ballast from those entered with cargo.

18. Each foreign vessel, by date of clearance, rig, name, flag, master's name, port and country of destination, and tonnage, cleared for foreign countries, distinguishing those which cleared in ballast from those which cleared with cargo.

Second.—In future editions of Forms Nos. 15, 16, 17, 18, and 19 of said Part VII, the columns entitled "*Signal Number*," "*Crews*," and "*Men Employed*" will be omitted.

Third.—Form No. 32, of Part VII, entitled "*List of vessels which have, during the quarter, adopted official numbers, &c.*," is hereby discontinued.



Acting Secretary.

CIRCULAR RELATIVE TO THE MANNER IN WHICH STANDARD SILVER
DOLLARS MAY BE OBTAINED FOR CIRCULATION IN EXCHANGE FOR
CURRENCY.

1878.
Department No. 94.
Treasurer's Office.

Treasury Department,

Washington, September 3, 1878.

The Treasurer of the United States has been directed, upon the receipt by him from any person of a certificate, issued by any Assistant Treasurer, Designated Depositary, or National Bank designated as a public depositary of the United States, stating that a deposit of currency has been made to his credit in general account of the sum of one thousand (1,000) dollars, or any multiple thereof not exceeding ten thousand (10,000) dollars, to cause a shipment to be made from some Mint of the United States to the person in whose name the certificate is issued, of a like amount of Standard Silver Dollars, the expense of transportation to be paid by the Mint.

Until further notice, upon receipt by the Treasurer of the United States of U. S. notes or National-Bank notes sent for redemption, in multiples of \$1,000 and not exceeding \$10,000, Standard Silver Dollars will be returned under the provisions of this circular.

The sole purpose of this circular is to facilitate the circulation of Standard Silver Dollars for all purposes as currency, but not to authorize their issue for the purpose of being used directly in making those payments to the Government which are required to be made in coin, or for deposit to obtain silver certificates; and officers receiving deposits of currency authorized herein are expected, so far as practicable, to see that the object specified is carried out.

Shipments as above indicated, however, will be made only to points in the United States reached through established express lines by continuous railway or steamboat communication.

John Sherman

Secretary.

SEVENTIETH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 95.

Secretary's Office.

Treasury Department,

September 4, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the FOURTH DAY OF DECEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$50—No. 74001 to No. 75003, both inclusive.	\$500—No. 95001 to No. 97000, both inclusive.
\$100—No. 136001 to No. 138000, both inclusive.	\$1,000—No. 184001 to No. 189000, both inclusive.
Total Coupon.....\$2,000,000	

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2451 to No. 2485, both inclusive.	\$1,000—No. 38001 to No. 38400, both inclusive.
\$100—No. 19101 to No. 19120, both inclusive.	\$5,000—No. 11601 to No. 12000, both inclusive.
\$500—No. 11201 to No. 11226, both inclusive.	\$10,000—No. 22551 to No. 22880, both inclusive.
Total Registered.....\$3,000,000	
Aggregate .....\$5,000,000	

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

CIRCULAR No. 23.
DISTRIBUTION OF STANDARD SILVER DOLLARS.
(BEING CIRCULAR No. 22 MODIFIED.)

1878.
Department No. 96.
Treasurer's Office.

Treasury of the United States,

Washington, September 13, 1878.

For the present, the following-named National Banks, Designated Depositories of the United States, will be supplied by the Treasury, upon their application, with Standard Silver Dollars from the Mint, free of expense, in accordance with Section 3527, R. S.

It is expected that the coin furnished as above will be put into circulation by being furnished to Public Disbursing Officers; to manufacturing and other establishments; to other Banks and Bankers for distribution in like manner by them, and generally where it is to be used as current money.

The Assistant Treasurers of the United States are also authorized to use the Standard Silver Dollars in their vaults for the general purpose approved in this Circular.

United States Disbursing Agents and Paymasters who obtain funds for disbursement from Assistant Treasurers or Depositories are requested to procure Standard Silver Dollars when practicable, for disbursement.

By direction of the Secretary this circular is in lieu of all circulars heretofore issued in regard to the distribution of Standard Silver Dollars.

Das H. Freeman

Treasurer U. S.

LIST OF NATIONAL-BANK DEPOSITORIES.

Granite National Bank of	Augusta, Maine.	Merchants' National Bank of	Albany, N. Y.
First	Bangor, Maine.	First	Binghamton, N. Y.
Merchants'	Portland, Maine.	Nassau	Brooklyn, N. Y.
First	Concord, N. H.	Farmers' and Mechanics' Nat'l Bank of	Buffalo, N. Y.
First	Manchester, N. H.	Second National Bank of	Elmira, N. Y.
First	Portsmouth, N. H.	Middletown	Middletown, N. Y.
Merchants'	Burlington, Vt.	Second	New York, N. Y.
Boston	Boston, Mass.	Central	New York, N. Y.
Massasoit	Fall River, Mass.	National Bank of Commerce in	New York, N. Y.
First	New Bedford, Mass.	First National Bank of	Oswego, N. Y.
First	Newburyport, Mass.	Falkill	Poughkeepsie, N. Y.
Adams	North Adams, Mass.	Flour City	Rochester, N. Y.
Third	Springfield, Mass.	Third	Syracuse, N. Y.
First	Worcester, Mass.	First	Seneca Falls, N. Y.
First	Newport, R. I.	First	Troy, N. Y.
First	Providence, R. I.	Second	Utica, N. Y.
First	Bridgeport, Conn.	First	Allegheny, Pa.
Charter Oak	Hartford, Conn.	First	Altoona, Pa.
Second	New Haven, Conn.	First	Erie, Pa.
Thames	Norwich, Conn.	Keystone	Erie, Pa.

LIST OF BANKS—Continued.

First National Bank of Franklin, Pa.	First National Bank of Rock Island, Ill.
Farmers' " Lancaster, Pa.	First " Springfield, Ill.
First " Philadelphia, Pa.	State " Springfield, Ill.
Centennial " Philadelphia, Pa.	Second " Detroit, Mich.
Corn Exchange Nat'l Bank of Philadelphia, Pa.	City " Grand Rapids, Mich.
Tradesmen's National Bank of Pittsburgh, Pa.	First " Madison, Wis.
First " Reading, Pa.	First " Milwaukee, Wis.
First " Sunbury, Pa.	National Exchange Bank of Milwaukee, Wis.
Second " Wilkesbarre, Pa.	First National Bank of Oshkosh, Wis.
First " York, Pa.	First " St. Paul, Minn.
First " Jersey City, N. J.	Second " St. Paul, Minn.
Second " Newark, N. J.	Davenport " Davenport, Iowa.
First " Plainfield, N. J.	St. Louis " St. Louis, Mo.
First " Trenton, N. J.	First " Covington, Ky.
First " Wilmington, Del.	First " Louisville, Ky.
Farmers' " Annapolis, Md.	Kentucky " Louisville, Ky.
First National Bank of Baltimore, Md.	Lexington City National Bank of Lexington, Ky.
National Bank of the Republic, Washington, D. C.	First National Bank of Chattanooga, Tenn.
Planters' National Bank of Danville, Va.	East Tennessee National Bank of Knoxville, Tenn.
Exchange " Norfolk, Va.	First " Memphis, Tenn.
First " Richmond, Va.	First " Nashville, Tenn.
Planters' " Richmond, Va.	Raleigh National Bank of N. C., Raleigh, N. C.
National Valley Bank of Staunton, Va.	People's " Charleston, S. C.
Belfontaine National Bank of Belfontaine, Ohio.	Atlanta " Atlanta, Ga.
First National Bank of Cincinnati, Ohio.	Merchants' " Savannah, Ga.
Third " Cincinnati, Ohio.	First " Galveston, Texas.
Fourth " Cincinnati, Ohio.	San Antonio " San Antonio, Texas.
Merchants' " Cleveland, Ohio.	Merchants' " Little Rock, Ark.
National Exchange Bank of Columbus, Ohio.	First " Leavenworth, Kans.
Second National Bank of Dayton, Ohio.	National Bank of Lawrence, Lawrence, Kans.
First " Sandusky, Ohio.	First National Bank of Omaha, Nebr.
First " Toledo, Ohio.	Omaha " Omaha, Nebr.
Evansville " Evansville, Ind.	First " Denver, Colo.
First " Indianapolis, Ind.	Colorado " Denver, Colo.
Indianapolis " Indianapolis, Ind.	First " Helena, Mont.
Alton " Alton, Ill.	First " Portland, Oregon.
First " Centralia, Ill.	First " Yankton, Dak.
Fifth " Chicago, Ill.	First " Santa Fé, N. Mex.
Second " Peoria, Ill.	First " Walla Walla, Wash. Ter.
Mechanics' " Peoria, Ill.	

SEVENTY-FIRST CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 97.

Secretary's Office.

Treasury Department,

September 16, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the SIXTEENTH DAY OF DECEMBER, 1878, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$100—No. 138001 to No. 140000, both inclusive. \$1,000—No. 189001 to No. 193000, both inclusive.

\$500—No. 97001 to No. 99000, both inclusive.

Total Coupon.....\$2,000,000

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$100—No. 19121 to No. 19150, both inclusive. \$5,000—No. 12001 to No. 12100, both inclusive.

\$500—No. 11227 to No. 11250, both inclusive. \$10,000—No. 22880 to No. 23540, both inclusive.

\$1,000—No. 38401 to No. 38650, both inclusive.

Total Registered..... \$3,000,000

Aggregate \$5,000,000

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

SUPPLEMENT TO CIRCULAR LETTER No. 48.

CONCERNING TAX-PAID SPIRITS IN THE HANDS OF WHOLESALE LIQUOR-
DEALERS AND RECTIFIERS, OCTOBER 1, 1878.

1878.

Department No. 98.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, September 17, 1878.

In carrying out the instructions contained in Circular Letter No. 48, concerning tax-paid spirits in the hands of wholesale liquor-dealers and rectifiers, October 1, 1878, Collectors are requested to see that spirits in store are not reported more than once, so as to show a greater amount of spirits than is actually on hand. Persons and firms making report of spirits on hand should report all spirits shown by their records to be on hand, wherever the same may be stored, and persons and firms having in store spirits not belonging to them, but carried on other wholesale dealers' or rectifiers' books, should exclude such spirits from their reports.

H. C. ROGERS,*Acting Commissioner.*

CIRCULAR.

EXEMPTION FROM TAXATION OF BANK CAPITAL INVESTED IN UNITED STATES BONDS.

1878.

Department No. 99.

Secretary's Office.

Treasury Department,

Washington, D. C., September 19, 1878.

The following opinion of the Attorney General of the United States as to the exemption from taxation of the capital of Banks invested in United States bonds, under sections 3408 and 5214, Revised Statutes, is published herewith for the information and guidance of all concerned.



Assistant Secretary.

DEPARTMENT OF JUSTICE,
WASHINGTON, D. C., July 27, 1878.

SIR: In compliance with the request contained in yours of the 23d instant, I have compared the second item of section 3408 of the Revised Statutes, imposing a tax upon the capital employed in the business of banking "beyond the average amount invested in United States bonds," with Revised Statutes, section 5214, which requires every association named in that chapter (entitled "National Banks") to pay a duty semi-annually "on the average amount of its capital stock beyond the amount invested in United States bonds," with a view to determine whether the "amount (so) invested" is to be ascertained by taking the price paid or market value of these bonds, as is done by the Commissioner of Internal Revenue under the first cited section, or by looking only at their face value—the method adopted by the Treasurer of the United States under the last-named section.

The certainty and uniformity particularly desirable in fixing a basis for taxation, as well as the common usage of speaking of the amount invested in any enterprise according to the par value of the shares owned, disregarding brokerage paid and accrued interest or earnings, indicate that it is only the principal sums payable at the maturity of the bonds which are the proper ones to enter into the computation of the amount invested in them, under the sections of the Revised Statutes to which you have referred me.

Very respectfully, your obedient servant,

CHARLES DEVENS,

Attorney General.

Hon. JOHN B. HAWLEY,

Acting Secretary of the Treasury.

Treasury Department,

THIRD AUDITOR'S OFFICE,

Washington, D. C., July 1, 1878.

To Pension Agents:

From and after July 1, 1878, Pension Agents will be required to keep their accounts in accordance with the appropriations as made by Congress, "Act June 14, 1878," as follows:

Invalids.

Widows, minors, and dependent relatives.

Survivors, War 1812.

Widows, War 1812.

Survivors, War 1812, Act March 9, 1878.

Widows, War 1812, Act March 9, 1878.

Fees of Examining Surgeons.

Salaries, fees, &c.

Each Agent is directed to keep a separate account of moneys received and disbursed under each head, and to expend no more under that head than he has funds to his credit. No Agent has a right to draw a check for payment on any voucher unless he has received official notice from his Designated Depository that money has been placed to his credit for such purpose.

The Act of June 14, 1878, provides that, from and after July 1, 1878, Agents for the payment of pensions shall, *in lieu* of the percentage, fees, pay, and allowances now provided by law, be allowed and paid the following compensation for their services, postage upon vouchers and checks sent to pensioners, and all the expenses of their offices:

First. A salary at the rate of \$4,000 per annum.

Second. Fifteen dollars for each one hundred vouchers, or at that rate for a fraction of one hundred, prepared and paid by any Agent in excess of 4,000 vouchers per annum.

Third. Actual and necessary expenses for rent, fuel, and lights, and for postage on official matter directed to the Departments and Bureaus at Washington, to be approved by the Secretary of the Interior.

In accordance with the above law, Agents are requested to charge the pro rata compensation of \$4,000 per annum each month, or the due proportion thereof for a period less than a month.

The fees on vouchers and checks to pensioners should be charged each quarter, deducting the pro rata of 4,000 vouchers per annum, or 1,000 vouchers per quarter, or at that rate for a fraction of a quarter.

The bills for rent, fuel, lights, and postage on official matter directed to the Departments and Bureaus at Washington, must be approved by the Secretary of the Interior.

No other expenses can be allowed to or charged by Pension Agents in their accounts.

Each surgeon will hereafter be entitled to a fee of one dollar, and no more, for each examination, as provided by law.

Vouchers for payments to pensioners will be abstracted under each head as above, furnishing an abstract, with the vouchers, for each Agency as it existed prior to the consolidation under Executive order dated May 7, 1877.

All Reissue, Increase, Renewal, and Restoration Certificates must be entered and abstracted on the roll of the Agency where last paid.

Payments to pensioners for all time due and claimed will be made on one voucher, and paid out of the appropriation for the fiscal year in which presented. Payments on Reissue and Increase Certificates, issued after the regular quarterly payment has been made, should be adjusted on the voucher for the next regular payment.

The bills of surgeons for periodical examinations should be paid and abstracted in the same accounts which contain the certificates of said examinations and the accompanying vouchers. Surgeon's vouchers may be abstracted on the roll of the present Agency as consolidated.

Abstracts should not be written with copying-ink, nor a press copy thereof taken. The abstract to be retained at the Agency should be written, and books for that purpose will be furnished by the Commissioner of Pensions on application.

The number and date of check must be given on each and every voucher paid, and, if the Agent issues checks on more than one depository, the depository on which such check was issued must be designated. If no check is drawn, on account of previous overpayment, an explanation must be filed with the voucher, stating the reason why, and how the money due is or will be disposed of.

All overpayments collected must be credited on the account-current for the month in which the collection is made, if the overpayment was made in the same fiscal year and under the same bond; if made in a former fiscal year, or under a former bond, or by a former Agent, the amount must be deposited to the credit of the Treasurer of the United States, and the original certificate of deposit forwarded with list, giving full explanation in each case, to the Secretary of the Treasury.

All orders for attorneys' fees, letters removing suspension, and special letters of instruction relative to payment, must be filed with the voucher paid. Certificate of guardianship must be filed with the voucher for the first payment to the guardian. The number, name, amount, month in which paid, and roll to which it belongs, must be endorsed on the back of each voucher, and the name of the guardian must be entered on the abstract in the column for "Remarks;" also, date of ending of any pensioner or child, with the cause therefor, and, in cases of death or remarriage, record evidence of such fact should accompany the voucher.

All cases, where instructions are given, transfers made, or dates of last payment reported, which do not accord with the records of the Agency, should be referred to the Third Auditor for verification before payment, giving full facts as shown by the records.

Official stamps must not be used in any place where the name and date is required to be written, and figures must not be used to designate the month.

All matters pertaining to accounts, or payments thereof, upon which action is to be taken by the accounting officers, should be transmitted to the Auditor having charge of such accounts, and, if necessary, to be by him referred to the Second Comptroller. Such a practice is in accordance with law, which requires action by the Auditor before being passed upon by the Comptroller.

Agents are directed, and it is a part of their duty, as soon as the list of checks paid by the Bank or Designated Depository is received by them, to see that it is examined, compared, and checked off, in order that a list of such checks as still remain unpaid can at any time be furnished.

The blank checks are furnished by the Government, and the check-stubs are a part of the official records of the Agency, finally to be filed with the Third Auditor as a part of the accounts.

HORACE AUSTIN,

Auditor.

Approved September 19, 1878.

W. W. UPTON,

Second Comptroller.

CIRCULAR PUBLISHING SYNOPSIS OF ENGINEERS' JOURNALS.

1878.

Department No. 101.

Revenue Marine No. 19.

Treasury Department,

Washington, D. C., September 19, 1878.

The appended General Synopsis of Engineers' Journals of Revenue Steamers, showing average performances during the months from February, 1877, to February, 1878, inclusive, prepared under the direction of Charles E. Emery, Consulting Engineer, U. S. R. M., is published for the information of the officers of the Revenue-Marine Service.

John Sherman

Secretary.

during the Months from February

1	42	43	53	54	55
Number.	Midship section.	Constant. Sp. ³ × Mid. Sec. × 4.5. ÷ constant.	AVERAGE PERFORMANCES		
			Actual average distance run per ton of coal.	Comparative distance of the several vessels which have made as actual runs managed with hull standard resistance of ton of Anthracite coal of average quality.	
				For coal consumed during runs.	For total burned in boilers.
	Square feet.		Knots per ton.	Knots per ton.	Knots per ton.
1	127.6	325.0	35.11	61.57	47.
2	174.2	450.0	26.33	39.70	32.
3	164.3	625.0	36.83	44.86	42.
4	139.0	600.0	20.58	19.61	17.
5	155.0	595.0	50.31	52.05	35.
6	146.5	523.0	43.61	48.02	32.
7	137.9	575.0	27.14	25.43	22.
8	122.0	550.0	29.13	26.51	18.
9	167.8	650.0	18.17	24.36	20.
10	121.1	600.0	46.22	44.55	33.
11	151.8	620.0	33.81	36.96	25.
12	132.2	600.0	51.49	54.27	31.
13	170.0	650.0	25.99	31.60	28.
14	147.6	550.0	21.02	21.28	17.
15	108.5	487.7	62.87	60.66	37.
16	117.4	450.0	40.97	40.27	25.
17	111.8	500.0	51.22	51.55	31.
18	159.8	550.0	16.35	17.72	15.
19	184.2	538.0	42.10	68.94	57.
20	140.0	450.0	28.40	34.73	26.
21	83.0	400.0	40.01	36.31	29.
22	130.1	575.0	24.64	32.65	23.
23	215.0	600.0	24.83	35.47	23.

the several months named, are shown in Column 53. The question of the expense of the machinery is, however, more than balanced by the increased speed of the vessels at the right of the latter. The variations, in result, for the several months running at a different rate of speed for one or two months are nearly as possible equal to those in Column 54, which can be considered as a fair estimate.

RELATIVE TO MISCELLANEOUS EXPENSE-ACCOUNTS ON FORM 131, FOR
EXPENDITURES UNDER APPROPRIATION FOR DISCOVERING VIOLA-
TIONS OF INTERNAL-REVENUE LAW, &c.

1878.

Department No. 102.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, September 20, 1878.

I desire to call attention of Collectors and Revenue Agents to the importance of promptly rendering their miscellaneous expense-accounts on Form 131, for expenditures under the appropriation for discovering violations of the Internal-Revenue laws and bringing offenders to punishment. They must be sent to this Office at the close of the month in which the expenditure is incurred, or if that is impracticable, as in case of an organized movement against illicit distillers which may embrace a portion of two months, they should be forwarded as soon as possible after the expenditure is made.

A report containing a succinct history of the operations of the force employed, with the results accomplished, must accompany each account. This report should state the number of persons employed, the locality where they operated, the nature of the services rendered, the number of stills seized or destroyed, as the case may be, with the names of the owners or claimants, if known, and the names of offenders arrested. If tobacco or other property is seized, the quantity and its value should be stated. Hereafter no accounts of this nature will be approved until such a report is received.

Collectors and Agents are reminded that they should make no expenditure to be paid from this appropriation until authorized so to do. A copy of the letter authorizing the expenditure must be transmitted with the account.

When a fixed sum has been allowed to a Collector or Agent for a definite time the expenditures during that period must not exceed the allowance. If the allowance is found to be inadequate this Office should be so informed, and application made for the sum required. No allowance, unless specially made for that purpose, can be used to cover an expenditure already made, or liability previously incurred.

Collectors and Agents will bear in mind that no payments can be made from the appropriation above named to any general or special deputy collector, or for any services or expenses which are otherwise provided for by law.

H. C. ROGERS,

Acting Commissioner.

CHARGES FOR TRANSPORTATION OF NATIONAL BANK NOTES FOR
REDEMPTION TO BE PAID BY SENDERS.

Treasurer's Office.

Washington, September 24, 1878.

Los Híjicos

APPROVED :

John Sherman

Secretary of the Treasury.

CIRCULAR LETTER No. 50.

CONCERNING THE RETURN OF SPECIAL-TAX STAMPS, COUPONS, AND
STUBS OF THE SERIES OF 1877.

1878.
Department No. 104.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, September 26, 1878.

Immediately on the receipt of this Circular Letter, Collectors will return to this Office all Special-Tax Stamps and Coupons of the Series of 1877, (E,) and all Stubs of Stamps of such series, remaining in their hands; and, in future, when special taxes for the special-tax years ending April 30, 1874, April 30, 1875, April 30, 1876, April 30, 1877, or April 30, 1878, are collected, Collectors will issue Stamps of the current series, (1878,) writing plainly across the face of each, in red ink, the words "Issued for the Special-Tax year ending April 30, 1874, 1875, 1876, 1877, or 1878," as the case may be, and changing the dates upon the coupons to indicate the true period for which the special tax is paid; and will also make a plain and conspicuous figure 3, 4, 5, 6, or 7, in red ink, over the last figure of the red-ink imprint "1878." The Stamps, Coupons, and Stubs to be returned will be forwarded by registered mail.

Lucas B. Ransom
Commissioner.

CIRCULAR

TO SUPERVISING AND LOCAL INSPECTORS OF STEAM-VESSELS, RELATING
TO SEIZURES AND FINES.

1878.
Department No. 103.
Steamboat Inspection.

Treasury Department,

Washington, D C., September 26, 1878.

Supervising and Local Inspectors of Steam-vessels are hereby directed to inform the United States District Attorney of the District, of all violations, by licensed officers or owners, of Title 52, Revised Statutes, where the penalty provided for such violation is a fine, and to accompany said information with copies of all the papers in the case.

Where the penalty imposed is upon the vessel, they will also report the facts to said U. S. Attorney and to the Chief Officer of Customs of the District.

Inspectors have no authority, under the statutes, to impose and collect fines from such vessels, or from licensed officers or owners of the same.

They are also informed that nothing herein contained is to be construed as discontinuing the reports heretofore made by them on the subject, to the Supervising Inspector General of Steamboats, under the provisions of Department Circular No. 116, dated September 3, 1877.

John Sherman

Secretary.

SPECIAL No. 190.

CONCERNING KEEPING THE ACCOUNT OF STAMPS ISSUED TO WHOLE-
SALE LIQUOR-DEALERS. (RECORD No. 41.)

1878.
Department No. 196.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., September 30, 1878.

In recording the issue of stamps to Wholesale Liquor-Dealers, Collectors are directed, while using the present form of book, to enter on the same line with and above the date, in red ink, the serial number of the stamp issued.

Collectors are again reminded of the importance of keeping the applications on Form 92 posted in this book up to date, and of consulting the record before issuing any stamp.

Lucas B. Ransom

Commissioner.

CONCERNING RATES FOR ADVERTISING.

1878.
Department No. 197.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., September 30, 1878.

The following provision of an Act entitled "An Act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirty, eighteen hundred and seventy-nine, and for other purposes," approved June 20, 1878, is hereby published for the information of Collectors in connection with expenses incurred by them in advertising the "Annual Notice to Special-tax Payers," as provided in Special No. 183, dated February 14, 1878:

"That hereafter all advertisements, notices, proposals for contracts, and all forms of advertising required by law for the several departments of the Government may be paid for at a price not to exceed the commercial rates charged to private individuals, with the usual discounts; such rates to be ascertained from sworn statements to be furnished by the proprietors or publishers of the newspapers proposing so to advertise: *Provided*, That all advertising in newspapers since the tenth day of April, eighteen hundred and seventy-seven, shall be audited and paid at like rates; but the heads of the several departments may secure lower terms at special rates whenever the public interest requires it."

In cases where the publishers of that notice deem the amount received under the rates prescribed in the circular above referred to inadequate, and claim additional compensation under the provisions of law above quoted, the Collector can file in this Office a supplemental account, on Form 44, for that period, embracing new bills for this expense.

Only bills for the identical notice contained in Special 183, set up solid, without display, as therein shown, will be considered, and each bill should be accompanied by a copy of the advertisement charged for, and a sworn statement of rates as required by the provision of law above quoted.

The Collector should in each case, as far as possible, satisfy himself that the rates charged are the actual rates paid by private individuals for similar advertisements, after deducting all discounts allowed in such cases.

It is also desired that Collectors embrace in *one* account all bills of this kind that they propose to present.

The amounts heretofore received by the publishers for this advertising should in all cases be deducted from the accounts as rendered.

A form for these bills, embracing the sworn statement required by the Act above quoted, has been prepared and is herewith enclosed.

This form will also be used by Collectors, hereafter, as to all expenses for advertising incurred under any provision of law for which the Government is liable.



Commissioner.

CIRCULAR CONCERNING THE LEGAL-TENDER QUALITY OF THE CURRENCY OF THE UNITED STATES.

1878.

Department No. 108.

Division of Public Monies, No. 33.

Treasury Department,

Washington, D. C., October 4, 1878.

The following provisions of law and regulations thereunder are published for the information and guidance of all concerned :

SECTION 254, R. S.: The Secretary of the Treasury is authorized to receive deposits of gold coin and bullion with the Treasurer or any Assistant Treasurer of the United States, in sums not less than twenty dollars, and to issue certificates therefor, in denominations not less than twenty dollars, each, corresponding with the denominations of the United States notes; * * * and the certificates for coin and bullion in the Treasury shall be received at par in payment for duties on imports.

SECTION 3473, R. S.: All duties on imports shall be paid in gold and silver coin only, or in demand Treasury notes, issued under the authority of the acts of July seventeen, eighteen hundred and sixty-one, chapter five, and February twelve, eighteen hundred and sixty-two, chapter twenty; and all taxes and all other debts and demands than duties on imports, accruing or becoming due to the United States, shall be paid in gold and silver coin, Treasury notes, United States notes, or notes of National Banks; and upon every such payment credit shall be given for the amount of principal and interest due on any Treasury note not received in payment on the day when the same are received.

SECTION 3584, R. S.: No foreign gold or silver coins shall be a legal tender in payment of debts.

SECTION 3586, R. S.: The silver coins of the United States shall be a legal tender at their nominal value for any amount not exceeding five dollars in any one payment.

SECTION 3587, R. S.: The minor coins of the United States shall be a legal tender, at their nominal value for any amount not exceeding twenty-five cents in any one payment.

SECTION 3588, R. S.: United States notes shall be lawful money, and a legal tender in payment of all debts, public and private, within the United States, except for duties on imports and interest on the public debt.

SECTION 3589, R. S.: Demand Treasury notes authorized by the act of July seventeen, eighteen hundred and sixty-one, chapter five, and the act of February twelve, eighteen hundred and sixty-two, chapter twenty, shall be lawful money, and a legal tender in like manner as United States notes.

SECTION 3590, R. S.: Treasury notes issued under the authority of the acts of March three, eighteen hundred and sixty-three, chapter seventy-three, and June thirty, eighteen hundred and sixty-four, chapter one hundred and seventy-two, shall be legal tender to the same extent as United States notes for their face value, excluding interest: *Provided*, That Treasury notes issued under the act last named shall not be a legal tender in payment or redemption of any notes issued by any bank, banking association, or banker, calculated and intended to circulate as money.

SECTION 5182, R. S.: * * * And the same [National Bank notes] shall be received at par in all parts of the United States in payment of taxes, excises, public lands, and all other dues to the United States, except duties on imports; and also for all salaries and other debts and demands owing by the United States to individuals, corporations, and associations within the United States, except interest on the public debt, and in redemption of the national currency.

JOINT RESOLUTION of Congress July 22, 1876.

* * * * *
SECTION 2. That the trade-dollar shall not hereafter be a legal tender, and the Secretary of the Treasury is hereby authorized to limit, from time to time, the coinage thereof to such an amount as he may deem sufficient to meet the export demand for the same.

AN ACT to authorize the coinage of the standard silver dollar, and to restore its legal-tender character. Passed February 23 1878.

There shall be coined, at the several mints of the United States, silver dollars of the weight of four hundred and twelve and a half grains Troy of standard silver, as provided in the act of January

eighteenth, eighteen hundred and thirty-seven, on which shall be the devices and superscriptions provided by said act; which coins, together with all silver dollars heretofore coined by the United States, of like weight and fineness, shall be a legal tender, at their nominal value, for all debts and dues, public and private, except where otherwise expressly stipulated in the contract.

* * * * *

SEC. 3. That any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States, in sums not less than ten dollars, and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.

REGULATIONS.

In the receipt of the fractional silver coins of the United States for payment of duties on imports, internal revenue, or other dues to the Government, the following instructions will hereafter be observed by all Collectors, Receivers, and other officers of this Department:

When the total amount of dues, in any one payment, cannot be paid entirely in the proper legal tender coin, currency, or certificates, of denomination of one dollar or greater, because involving a fractional part of a dollar, such fractional part may be paid in silver coins of denominations of less than one dollar; but when the total amount of such dues does not exceed five dollars, such total amount may be paid in the silver coins of denominations of less than one dollar.

In making payments to public creditors, officers connected with this Department will be governed by the same regulations; but payments may be made in fractional-silver coins in any amount to parties who desire them.

There is no provision of law for either the exchange or redemption of any fractional silver coins; but the Treasurer and Assistant Treasurers of the United States and all public and National-Bank depositaries will be expected to receive for credit in account, all silver or minor coins of the United States, not mutilated, which have been received by a public officer in the usual course of business and are offered by him for deposit.

No distinction will be made on account of the date of the coinage or denomination of any silver or minor coin.

John Sherman

Secretary.

CIRCULAR.

SHIPMENTS IN TRANSIT FROM EASTPORT.

1878.

Department No. 109.

Secretary's Office.

Treasury Department,

October 4, 1878.

To Collectors of Customs and others:

In pursuance of Section 2366 of the Revised Statutes of the United States, the port of Eastport, Maine, is hereby designated as a port from which merchandise imported at such port from New Brunswick, Dominion of Canada, may be shipped in bond, in transit through the United States, or coastwise, and in transit through such Atlantic sea-board port, or ports, of the United States as the Secretary of the Treasury may designate, the routes by which such transit may be made to be designated by the Department, and the mode of transportation to be subject to such regulations as may, from time to time, be prescribed.

John Sherman

Secretary.

APPROVED:

R. B. Hayes

President.

C I R C U L A R .

PRESCRIBING UNIFORM FOR OFFICERS OF U. S. REVENUE MARINE.

1878.
Department No. 110.
Revenue Marine No. 20.

Treasury Department,

Washington, D. C., October 5, 1878.

Hereafter, and until otherwise directed, the uniform of the Officers of the U. S. Revenue Marine shall be as follows:

FULL DRESS.

The full-dress coat for all commissioned officers will be a body-coat of navy-blue cloth, double-breasted, lined with black silk; the waist of the coat to descend to the top of the hip-bone; the skirts to begin about one-fifth of the circumference from the front edge and descend four-fifths from the hip-bone toward the knee, with one button behind on each hip and one near the bottom of the pocket in each fold; two rows of buttons on the breast, nine in each row, placed four inches and a half apart from eye to eye at top, and two inches and a half at bottom; the cuffs of the coat to be closed, without buttons, and to be from two and a half to three inches deep; rolling collar.

(Full-dress coat for Assistant Engineers will be the frock-coat hereinafter prescribed.)

Blue vest or white, according to season, single-breasted, with seven buttons.

Pantaloon, navy blue or white, according to season; blue pantaloons to have a twisted black-silk cord, three-sixteenths of an inch in diameter, down the outside seams.

UNDRESS.

The undress-coat for all commissioned officers will be of navy-blue cloth, faced with the same and lined with black serge; double-breasted, with two rows of large buttons on the breast, nine in each row, placed four inches and a half apart from eye to eye at top, and two inches and a half at bottom; rolling collar; skirts to be full, commencing at the hip-bone and descending four-fifths thence towards the knee, with one button behind on each hip and one near the bottom of the pocket in each fold; cuffs to be closed without buttons and from two and a half to three inches deep. Vest and pantaloons same as for full dress.

FATIGUE-COAT.

Sack-coats of navy-blue flannel or blue cloth may be worn by all officers when off duty, or on watch at sea by permission of the commanding officer; sack-coats shall be single-breasted with a row of five medium buttons on the right breast. Shoulder-straps and gold lace will not be worn on sack-coats. (Assistant Engineers will be permitted to wear the sack or fatigue-coat on occasions of ordinary duty on board ship.)

BUTTONS.

Buttons shall be gilt, convex, of two sizes, eight-tenths of an inch and nine-sixteenths of an inch in diameter, each size to have the same device, a Treasury shield surmounted by a fowl anchor resting on a wreath, with the letters U. S. divided by the shield in a line with centre of button.

CAP FOR LINE-OFFICERS AND ENGINEERS.

Cap of dark blue cloth, diameter at top same as at base; quarters not less than $1\frac{1}{4}$ nor more than $1\frac{1}{2}$ inches wide, in front, sloping gradually, and to be not less than one-half inch nor more than three-fourths inch wide at back of cap; the seam around the tip to be without a welt, and stitched on each side; band to be $1\frac{1}{2}$ inches wide, including a welt one-eighth inch at top, also one-quarter inch from base of cap. A plain black ribbed-silk band will be worn between the upper and lower welts. Visor to be made of black patent-leather, not less than $1\frac{1}{2}$ nor more than $1\frac{3}{4}$ inches in front, and rounded. The cap-front is to be not less than $2\frac{3}{4}$ nor more than $3\frac{1}{4}$ inches in height, according to size; eyelets to be inserted in top for ventilation.

SWORD FOR LINE-OFFICERS AND ENGINEERS.

A small sword, double-edge blade, not less than twenty-six nor more than twenty-nine inches long; dagger hilt, grip white, scabbard of black leather, mountings of yellow gilt; belt of black glazed or enamelled leather.

EPAULETTES FOR COMMISSIONED OFFICERS.

Gold epaulettes of patterns prescribed for Lieutenant Commanders, U. S. Navy.

SLEEVE-ORNAMENTS AND SHOULDER-STRAPS FOR LINE-OFFICERS AND ENGINEERS.

Captain.—Full and undress, four bands of $\frac{1}{4}$ -inch gold lace around each sleeve; lower band two inches from lower edge of cuff; first three bands one-quarter inch apart; upper band one-half inch above third band. One inch above the centre of upper band will be a gold-embroidered shield, three-quarters inch in extreme length and breadth.

Shoulder-straps, undress, gold-embroidered rectangles, 4 inches long and $1\frac{1}{2}$ inches wide; outside edges of $\frac{1}{4}$ -inch bullion, edged with twisted gilt wire, on dark-blue cloth. In centre of rectangles, a gold-embroidered fowl anchor, one and a quarter inches in length, with a $\frac{5}{8}$ -inch shield embroidered in silver on the shank, and perpendicular to the crown of the anchor. At each end, and inside of the rectangles, there will be a gold-embroidered oak leaf five-eighths inch long.

First Lieutenant.—Same as Captain, omitting upper gold band on sleeves, placing shield one inch above bands, and substituting two gold bars, one-half inch long and one-quarter inch wide, in gold embroidery for leaves, in shoulder-straps.

Second Lieutenant.—Same as First Lieutenant, omitting one band on sleeves, placing shield one inch above bands, and omitting one bar in each end of shoulder-straps.

Third Lieutenant.—Same as Second Lieutenant, omitting one band on sleeves and bars in shoulder-straps.

Chief Engineer.—Same as First Lieutenant, omitting shield on sleeves, and substituting for the anchor and shield in shoulder-straps a silver-embroidered propeller-wheel, with four blades, seven-eighths inch in diameter, with gold-embroidered boss.

First Assistant Engineer.—Same as Chief, omitting one band on sleeves and one bar in each end of shoulder-straps.

Second Assistant Engineer.—Same as First Assistant, omitting one band on sleeves and bars in shoulder-straps.

CAP-ORNAMENTS FOR ALL OFFICERS.

Cap-ornament: A gold-embroidered spread-eagle one inch in height, extreme points of wings two and a half inches apart, and on a line with centre of the shield, the latter to be one-half inch, embroidered in silver in the breast of the eagle; the talons of the eagle to grasp the shank of a silver-embroidered fowl

anchor, one and a half inches long. Surrounding the eagle there will be thirteen silver stars no larger than three-sixteenths of an inch in size. The chin-strap for the cap will be a double loop of twisted cord, one-fourth inch in diameter, composed of alternate strands of blue silk and gold cord.

COLLAR-ORNAMENTS FOR SACK-COATS.

Captain.—A gold-embroidered shield and oak leaf.

First Lieutenant.—A gold-embroidered shield and two bars.

Second Lieutenant.—A gold-embroidered shield and one bar.

Third Lieutenant.—A gold-embroidered shield as in shoulder-straps.

Chief Engineer.—A gold-embroidered propeller-wheel and two bars.

First Assistant Engineer.—A gold-embroidered propeller-wheel and one bar.

Second Assistant Engineer.—A gold-embroidered propeller-wheel.

The collar-ornaments will be worn on ends of collar.

Shoulder-straps will not be worn on sack-coats.

Officers will wear the undress uniform on all occasions of boarding vessels.

Officers on waiting orders will not wear their uniform, and they are forbidden to wear any part of their uniform with citizen's dress, or while suspended from duty.

Petty officers and seamen will wear the uniform prescribed in Circular, March 15, 1871.

John Sherman

Secretary.

CIRCULAR LETTER No. 51.

CONCERNING ASSESSMENTS OF SUCCESSION TAXES.

1878.

Department No. 111.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., October 17, 1878.

SIR:

The attention of Collectors, who are required to report succession taxes for assessment, is called to the following provisions of law: That such taxes accruing under Sections 138 and 139, Act of June 30, 1864, are payable by and therefore assessable against the person having control of the funds, that is, the trustee or executor, etc.; and that such taxes accruing under other sections of the law are assessable against the successor or his or her guardian or other personal representative. (See Regulations, Series 7, No. 3.)

To enable this Office to determine against whom such taxes should be assessed, Collectors will, in future, when forwarding returns on Form 34, state under what section of the law the taxes accrued. Collectors will also be careful, in reporting such taxes on Form 23, to enter the names of the parties against whom the taxes are assessable.

H. C. ROGERS,

Acting Commissioner.

, *Esq.,*

Collector,

District,

CIRCULAR No. 25.

INSTRUCTIONS OF THE TREASURER OF THE UNITED STATES RELATIVE TO THE INDORSEMENT AND PAYMENT OF DRAFTS OF THE TREASURY AND POST OFFICE DEPARTMENTS.

1878.
Department No. 112.
Treasurer's Office.

Treasury of the United States,

Washington, D. C., October 22, 1878.

Treasury or Post-Office Drafts must not be paid until the indorsements conform to the following Regulations:

1. The name of the payee, as indorsed, must correspond in spelling with that on the face of the draft; no guarantee of an indorsement, imperfect in itself, can be accepted. If the name of a payee, as written on the face of a draft, is spelled incorrectly, the draft should be returned to the Treasurer U. S. for correction.

2. Indorsements by mark (+) must be certified to by two witnesses, giving their places of residence.

3. Indorsements by executors or administrators must be accompanied by certified copies, under seal, of letters testamentary or letters of administration, as the may case be.

4. Payees and indorsees must indorse by their own hands; officials, officially with full title; firms, the usual firm-signature by a member of the firm, not by a clerk or other person for the firm.

5. Every indorsement must be by the proper written (not printed) signature of the person whose indorsement is required.

6. Powers of attorney for the indorsement of drafts in payment of claims, must state the number, date, and amount of draft, and number and kind of warrant, and be dated *subsequently* to the drafts; must be witnessed by *two* persons, and must be acknowledged by the constituent before the Treasurer of the United States or an Assistant Treasurer, a Judge or Clerk of a District Court of the United States, a Collector of Customs, a Notary Public under his seal, or a Justice of the Peace or Commissioner of Deeds; if before either of the two latter, the certificate and seal of the County Clerk as to the official character and signature of the Justice or Commissioner is required. If executed in a foreign country, the acknowledgment must be made before a Notary Public, with his seal attached, or a U. S. Consul or Minister. The officer taking the acknowledgment must certify that the letter of attorney was *read and fully explained to the constituent at the time of acknowledgment.*—(See Section 3477, Revised Statutes.)

7. Evidence of authority to endorse for incorporated or unincorporated companies must accompany drafts drawn or indorsed to the order of such companies or associations. Such evidence should be in the form of an extract from the by-laws or records of the company or association, showing the authority of the officer to indorse, receive moneys, &c., for the company, and giving his name and the date of his election or appointment, which extract should be certified to by the Secretary or President of the com-

pany, and its seal be affixed, and the certificate should state that such authority remains unrevoked and unchanged. If the company has no seal, the extract should be certified as correct by a Notary Public or other competent officer, under his seal.

8. Drafts will be paid to any one of several joint holders or co-trustees, executors, administrators, or guardians, but in the execution of a power to a third party to collect, all must join. In case of the death of either, the survivors will be recognized as having full authority, upon due proof of such death and survivorship.



Treasurer U. S.

APPROVED OCTOBER 22, 1878:

A. G. PORTER,

Comptroller.

APPROVED:



Secretary of the Treasury.

CIRCULAR TO MARSHALS.

1878.

Department No. 113.

First Comptroller's Office.

Treasury Department,

FIRST COMPTROLLER'S OFFICE,

Washington, D. C., October 26, 1878.

By circular issued from this Office June 7, 1876, Marshals of the United States were informed of an Opinion given, May 29, 1876, by the Acting Attorney General, upon the question whether a Marshal is entitled to mileage on each writ served by him when several, issued on behalf of the Government, to be served on different persons, are or might be served at the same time, only one travel being necessary to make the service on all of said persons. The opinion was that there could be but one mileage allowed upon several writs in hand at the same time, requiring travel to the same place or in the same direction.

This view was thereupon made the rule for adjusting accounts for travel. It was based upon the last clause of the 7th section of the Act of Congress approved February 22, 1875, 18 Stats., 334, which declares that "no such officer (*i. e.*, Marshals, Attorneys, and Clerks of Courts) shall become entitled to any allowance for mileage or travel not actually and necessarily performed under the provisions of existing law."

The question has recently been reconsidered, and the Attorney General has concluded that the intention of Congress was merely to prohibit allowanees for constructive travel, by the provision just quoted. In his Opinion, which is dated October 10, 1878, he says: "That provision was intended to apply to cases in which no actual travel is performed in serving process, as, for instance, where the writ is sent through the mail to be served by a deputy at or near the place of service." * * * *

"The result at which I arrive is, that that provision produces no modification of the provisions of section 829, in so far as they fix the rate, determine the mode of computation, and limit the compensation of the Marshal for the service of process. It leaves him entitled to the same compensation for travel for the service of any and every writ to which he would be entitled under the latter provision in the absence of the former provision, provided that travel has been actually and necessarily performed by him in serving the writ."

In the settlement of all unadjusted accounts rendered by Marshals the action of this Office will be in accordance with this latter opinion.

Attention is directed to the following instructions in the circular above mentioned, and a strict observance of them is requested: Travel should be made by the most direct routes, or such as are usually taken by business men going on their own affairs at their own expense. In vouchers containing charges of mileage the following particulars are required: The date of each writ; the date of service; the place of service. When the place of service is not a city, the name of the nearest post office, as well as the county, should be given; and if not in the immediate vicinity of said office, the distance and direction therefrom should be stated.

A. G. PORTER,

Comptroller.

CIRCULAR

RELATIVE TO DISPLAY OF ENSIGNS ON VESSELS OF THE UNITED STATES REVENUE MARINE.

1878.

Department No. 111.

Revenue Marine No. 21.

Treasury Department,

Washington, D. C., October 26, 1878.

Hereafter, and until otherwise directed, the colors of all vessels of the Revenue Marine will be hoisted at sunrise and hauled down at sunset, of each day, unless the nature of the service on which the vessel is engaged or the state of the weather should, in the judgment of the commanding officer, render it imprudent to do so; in which case an entry of the facts will be made upon the ship's journal.

So much of Section 143 of the Rules and Regulations of the Revenue-Marine Service, as conflicts with the foregoing, is hereby rescinded.

John Sherman

Secretary.

CIRCULAR LETTER No. 52.

CONCERNING STUB-RECEIPT FOR TAXES, FORM No. 1.

1878.
Department No. 115.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., November 1, 1878.

SIR:

In the case of Consolidated Districts, difficulty is experienced in this Office in ascertaining the particular District to which a given Stub-Receipt for Taxes, Form No. 1, applies. Collectors will therefore, in case of old assessments, note on the Stub the District to whose Collector the list was originally delivered.

H. C. ROGERS,

Acting Commissioner.

. Esq.,

Collector

District,

Treasury Department,

OFFICE OF THE SECRETARY,

Washington, D. C., November 2, 1878.

ORDERED:

That from and after this date any change of employes paid from any fund in bulk, in any bureau or office of this Department, will be reported to the Appointment Division of the Secretary's Office for record, except that of persons paid from appropriations for repairs of Treasury Building, for charwomen, and for contingent expenses of the Treasury; and the pay-rolls or vouchers for services of said employes or for any other personal service, with the exceptions stated, will be checked by the Chief of the Appointment Division before payment is made.

A handwritten signature in cursive script, reading "John B. Hawley". The signature is written in dark ink and is positioned above the title "Acting Secretary".

Acting Secretary.

C I R C U L A R .

1878.

Department No. 116.

Secretary's Office.

Treasury Department,

OFFICE OF THE SECRETARY,

Washington, D. C., November 5, 1878.

To Collectors and other Officers of the Customs:

The attention of Officers of the Customs is called to the provisions of Sections 2811 and 2812, Revised Statutes, requiring the certificate of Boarding Officers to be endorsed on Manifests. The endorsement must be made upon the manifest itself, according to the forms laid down in Article 143, General Regulations of 1874, and not upon separate paper and attached thereto, as appears to be the practice of some officers.

Very respectfully,

John Sherman

Secretary.

CIRCULAR No. 188.

CONCERNING DEDUCTIONS OF AMOUNTS INVESTED IN U. S. BONDS, MADE
ON THE FACE OF RETURNS OF CAPITAL, DEPOSITS, AND CIRCULATION,
REQUIRED OF BANKS, &c., BY SECTION 3414, REVISED STATUTES.

1878.

Department No. 117.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, November 9, 1878.

In an opinion of the Attorney General, dated October 16, 1878, and which is published in the Internal-Revenue Record, volume 24, pages 337, 338, and 339, he holds that, "In estimating the capital stock of National Banks, which is liable to duty, there cannot be deducted therefrom the 3.65 Bonds of the District of Columbia which they may own."

The liability to duty above referred to is that imposed upon National Banks by Section 5214 of the Revised Statutes of the United States. The opinion applies, however, with equal force to the deductions by banks and bankers of capital invested in United States Bonds, allowed in determining the taxes imposed by Section 3408, Revised Statutes, Chapter Eight, Title XXXV, Internal Revenue.

Collectors of Internal Revenue are therefore notified that the rule laid down in Circular No. 107 and in instructions on the fly-leaves of returns, Forms 67 and 106*b*, to the effect that the terms "United States Bonds" and "Securities of the United States" include only interest-bearing obligations of the United States owned and held by the bank as an investment, is hereby modified so as not to include, as to any return rendered hereafter, the 3.65 Bonds of the District of Columbia, as United States Bonds. Collectors, in receiving returns on Forms 67, 106*a*, and 106*b*, for the six months ending November 30, 1878, and for all subsequent periods, will require the banker or bank officer making the return to append to each duplicate a schedule specifying each kind or class of United States Bonds or Securities embraced in the amount deducted, under item 2 of Form 67, item 2 of Form 106*a*, and items 2 and 5 of Form 106*b*, and the amount of each kind or class so embraced.

H. C. ROGERS,

Acting Commissioner.

1878.
Department No. 118.
Secretary's Office.

Treasury Department.

OFFICE OF THE SECRETARY,

Washington, D. C., November 13, 1878.

Any person subscribing hereafter for Four per Cent. Bonds, Consols of 1907, authorized by the Act of July 14, 1870, may pay for them with any of the Five-Twenty Bonds of the Act of March 3, 1865, "redeemable at the pleasure of the United States after the 1st day of July, 1870," in the same way as if they were called at the date of subscription in regular course, but the subscriber, to avail himself of this privilege, must accompany the subscription with a full description of such Bonds by numbers and denominations, and must, within thirty days thereafter, forward the Bonds to this Department to be applied like called Bonds.

Of the amount issued of the above-described Five-Twenty Bonds there is now outstanding and uncalled the amount of \$26,085,750.

John Sherman

Secretary.

CIRCULAR No. 189.

CONCERNING THE USE OF AN INDELIBLE INK IN FILLING-OUT AND SIGN-
ING STAMPS FOR DISTILLED SPIRITS AND TOBACCO.

1878.

Department No. 119.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, November 12, 1878.

Collectors are hereby informed that they will receive at an early date sample bottles of an ink known as "Sinclair & Son's Indelible Ink," which they will use until the supply is exhausted, to the exclusion of all other inks in filling-out and signing such stamps for distilled spirits and tobacco as are filled out and signed in their respective offices, or in the offices of their Deputies.

If any defect is found in the working qualities of the ink, Collectors are requested to promptly advise this Office thereof, and are also requested to submit any knowledge they may gain by experience relative to its indelibility together with their views upon the advisability of its adoption for permanent use for the purposes herein indicated.

When not in actual use the bottles containing the ink should be kept carefully stoppered.

Lucas B. Ransom

Commissioner.

CIRCULAR.

1878.
Department No. 120.
Secretary's Office.

Treasury Department.

Washington. November 15, 1878.

To Collectors of Customs and others:

Article 636, Customs Regulations of 1874, requiring the preparation in duplicate of manifests for each car, vessel, or other vehicle used in the transportation of dutiable (appraised) goods in bond, is hereby amended so as to require the preparation of said manifests in triplicate.

The third copy should, in all instances, be transmitted promptly, together with the other papers required by the provisions of Article 638, General Regulations, to the Collector or other Chief Customs Officer at the port of destination of the goods.

John Sherman

Secretary.

SEVENTY-SECOND CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 121.

Secretary's Office.

Treasury Department,

November 16, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the SIXTEENTH DAY OF FEBRUARY, 1879, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$100—No. 140001 to No. 142000, both inclusive. \$1,000—No. 193001 to No. 197000, both inclusive.

\$500—No. 99001 to No. 102000, both inclusive.

Total Coupon.....\$2,000,000

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2486 to No. 2493, both inclusive.

\$1,000—No. 38651 to No. 39000, both inclusive.

\$100—No. 19151 to No. 19222, both inclusive.

\$5,000—No. 12101 to No. 12350, both inclusive.

\$500—No. 11251 to No. 11279, both inclusive.

\$10,000—No. 23541 to No. 24120, both inclusive.

Total Registered.....\$3,000,000

Aggregate\$5,000,000

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

CIRCULAR IN REGARD TO THE CLOSING OF THE BOOKS OF THE TREASURY DEPARTMENT TO THE TRANSFER OF REGISTERED STOCK OF THE FIVE PER CENT. FUNDED LOAN OF 1881: FOUR-AND-A-HALF PER CENT. FUNDED LOAN OF 1891; AND FOUR PER CENT. CONSOLS OF 1907, ACTS OF JULY 14, 1870, AND JANUARY 20, 1871.

1878.
Department No. 122.
Secretary's Office.

Treasury Department.

November 18, 1878.

Hereafter the books of this Department will be closed to the transfer of all the Registered Stock, whether held abroad or in the United States, of the Five per cent. Funded Loan of 1881; Four-and-a-half per cent. Funded Loan of 1891; and Four per cent. Consols of 1907, as follows:

5 per cent., 1881's, on the evening of the last day of December, March, June, and September.

4½ per cent., 1891's, on the evening of the last day of January, April, July, and October.

4 per cent., 1907's, on the evening of the last day of February, May, August, and November.

And reopened as follows:

5 per cent., 1881's, on the morning of the 1st of February, May, August, and November.

4½ per cent., 1891's, on the morning of the 1st of March, June, September, and December.

4 per cent., 1907's, on the morning of the 1st of April, July, October, and January.

If bonds forwarded for transfer are not received prior to the date for closing the transfer books, interest checks will be drawn in favor of the party in whose name the bonds stood at the closing, and the assignee must look to the assignor for the accrued interest for that quarter.



Secretary.

CIRCULAR No. 190.

REVOKING THE REGULATIONS CONTAINED IN CIRCULAR No. 139, THE RULING RELATIVE TO HEATING CISTERN-ROOMS, AND INSTRUCTIONS IN CIRCULAR LETTER No. 41, SO FAR AS THEY APPLY TO PACKAGES FILLED ON RECTIFIERS' PREMISES.

1878.

Department No. 123.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., November 16, 1878.

The regulations concerning the gauging and proving of spirits while at an artificially high temperature, published in Circular No. 139, issued by this office November 19, 1875, are hereby revoked.

The ruling of this office which forbids the heating of cistern-rooms by artificial means is also revoked.

Hereafter Gaugers need not report on Form 59 the length and mean diameter of packages filled on the premises of a Rectifier.

Law B Ransom

Commissioner.

C I R C U L A R .

CHANGES IN THE NUMBERS OF DISTRICTS AND STATIONS IN THE LIFE-SAVING SERVICE.

1878.

Department No. 124.

Life-Saving Service.

Treasury Department,

U. S. LIFE-SAVING SERVICE,

Washington, D. C., November 19, 1878.

To the Officers and Employees of the Life-Saving Service, and others interested:

The completion of several of the additional Stations authorized to be established by the Act of Congress of June 18, 1878, makes necessary a renumeration of the several Districts and Stations.

On and after the 10th day of December, 1878, the Districts and Stations will be numbered and known as exhibited in the following tables.

The attention of Assistant Inspectors, Superintendents of Districts, and Keepers of Stations, is especially directed to these changes.

District Superintendents will cause the flags designating station numbers to be transferred from Station to Station to conform to this order, and make requisition for such new designating flags as may be needed.

S. I. KIMBALL,

General Superintendent.

FIRST DISTRICT.

EMBRACING COASTS OF MAINE AND NEW HAMPSHIRE.

No.	NAME.	STATE.	LOCALITY.	APPROXIMATE POSITION.	
				Latitude, North.	Longitude, West.
				° ' "	° ' "
1	West Quoddy Head.....	Maine	Eastport Bay.....	44 48 25	66 58 25
2	Cross Island	Maine	Off Machiasport.....	44 37 28	67 16 20
3	Browney's Island.....	Maine	Off Jonesboro'	44 28 30	67 37 00
4	Little Cranberry Island.....	Maine	Station not yet built.....		
5	Whitehead Island	Maine	Near Whitehead light	43 58 41	69 07 37
6	Biddeford Pool.....	Maine	Fletcher's Neck	43 26 32	70 20 08
7	Straw's Point	N. H.	Rye Beach.....	42 59 31	70 45 00

SECOND DISTRICT.

EMBRACING COAST OF MASSACHUSETTS.

1	Plum Island	Mass.	Near Newburyport, 3 miles distant	42 47 05	70 48 41
2	Davis Neck	Mass.	Near Annisquam light.....	42 40 03	70 40 03
3	Scituate	Mass.	Station not yet built.....		
4	Gurnett's	Mass.	8 miles NE. of Plymouth.....	42 00 10	70 35 50
5	Manomet Point.....	Mass.	7 miles SE. of Plymouth.....	41 55 29	70 32 18
6	Race Point.....	Mass.	$\frac{5}{8}$ mile NE. of Race Point light, Cape Cod.....	42 04 12	70 13 58
7	Peaked Hill Bar.....	Mass.	$2\frac{1}{2}$ miles NE. of Provincetown, Cape Cod.....	42 04 34	70 08 54
8	Highlands.....	Mass.	$\frac{7}{8}$ mile NW. of light, Cape Cod.....	42 02 47	70 04 05
9	Parinet River	Mass.	$3\frac{1}{2}$ miles south of Highlands light.....	41 59 59	70 00 53
10	Cahoon's Hollow	Mass.	$2\frac{1}{2}$ miles east of the town of Wellfleet.....	41 56 38	69 58 40
11	Nausett.....	Mass.	$1\frac{3}{4}$ miles south of lights	41 50 29	69 56 20
12	Orleans	Mass.	Abreast of Ponchet Island	41 45 31	69 55 31
13	Chatham	Mass.	$1\frac{1}{4}$ miles south of Chatham light	41 38 57	69 56 34
14	Monomoy.....	Mass.	2 miles north of Monomoy light	41 36 00	69 58 41
15	Surfside.....	Mass.	$2\frac{1}{2}$ miles south of the town of Nantucket.....	41 14 33	70 08 36

THIRD DISTRICT.

EMBRACING COASTS OF RHODE ISLAND AND LONG ISLAND.

1	Narragansett Pier	R. I.	Northern part of the town ..	41 25 59	71 27 04
2	Point Judith	R. I.	Southern extremity of Narragansett	41 21 38	71 28 54
3	Watch-Hill	R. I.	Near light-house, station not yet built.....		
4	New Shoreham.....	R. I.	Block Island, east side, near landing.....	41 10 30	71 33 07
5	Block Island	R. I.	Block Island, west side, near Dickens's Point.....	41 09 41	71 36 13
6	Montauk Point.....	N. Y.	At the light	41 04 07	71 51 00
7	Ditch Plain.....	N. Y.	3 miles SW. of Montauk light	41 02 19	71 54 38
8	Hither Plain.....	N. Y.	$\frac{1}{2}$ mile SW. of Fort Pond	41 01 33	71 57 26
9	Napeague	N. Y.	Abreast Napeague Harbor	40 59 38	72 02 24
10	Amagansett	N. Y.	Abreast of the town	40 58 05	72 07 24
11	Georgica	N. Y.	One mile south of East Hampton	40 56 35	72 11 19
12	Bridgehampton	N. Y.	2 miles south of town	40 54 06	72 17 41
13	Southampton	N. Y.	$\frac{3}{4}$ mile south of town	40 52 13	72 23 07
14	Shinnecock	N. Y.	3 miles from the head of Shinnecock Bay.....	40 50 40	72 27 30
15	Tyana	N. Y.	4 miles east of Quogue.....	40 49 36	72 31 16
16	Quogue.....	N. Y.	$\frac{1}{2}$ mile south of the village.....	40 48 23	72 35 41

THIRD DISTRICT—CONTINUED.

EMBRACING COASTS OF RHODE ISLAND AND LONG ISLAND.

No.	NAME.	STATE.	LOCALITY.	APPROXIMATE POSITION.	
				Latitude, North.	Longitude, West.
				° ' "	° ' "
17	Tanner's Point	N. Y ..	1½ miles SW. of Patank village	40 47 52	72 39 01
18	Moriches	N. Y ..	2½ miles SW. of Speonk village	40 46 25	72 42 49
19	Forge River	N. Y ..	3½ miles south of Moriches	40 44 56	72 48 12
20	Smith's Point	N. Y ..	Abreast of the Point	40 43 51	72 52 20
21	Bellport	N. Y ..	4 miles south of the village	40 42 42	72 55 46
22	Blue Point	N. Y ..	4½ miles south of Patchogue	40 40 40	73 01 15
23	Lone Hill	N. Y ..	4½ miles south of Sayville	40 39 46	73 04 27
24	Point of Woods	N. Y ..	5 miles south of Islip	40 38 55	73 08 11
25	Fire Island	N. Y ..	East side Fire Island Inlet	40 37 34	73 13 36
26	Oak Island, east end	N. Y ..	.....	40 38 15	73 17 39
27	Oak Island, west end	N. Y ..	.....	40 37 16	73 22 24
28	Jones's Beach, east end	N. Y ..	.....	40 36 27	73 25 20
29	Jones's Beach, west end	N. Y ..	6 miles south of South Oyster Bay	40 36 10	73 28 43
30	Short Beach	N. Y ..	½ mile east of Jones's Inlet	Not determined.	
31	Meadow Island	N. Y ..	Entrance of Jones's Inlet	40 35 55	73 33 41
32	Long Beach, east end	N. Y ..	2 miles west of Jones's Inlet	40 35 18	73 35 47
33	Long Beach, west end	N. Y ..	Near Lucy's Inlet	40 35 03	73 39 09
34	Hog Island, west end	N. Y ..	Near Hog Island Inlet	40 35 22	73 43 50
35	Rockaway Beach	N. Y ..	Near the village of Rockaway	40 35 25	73 46 55
36	Rockaway Beach	N. Y ..	West end	40 34 15	73 51 08
37	Coney Island	N. Y ..	Manhattan Beach	40 34 21	73 56 06
38	Eaton's Neck	N. Y ..	East side entrance to Huntington Bay, L.I. Sound.	40 57 12	73 23 45

FOURTH DISTRICT.

EMBRACING COAST OF NEW JERSEY.

(No change in numbers of stations.)

1	Sandy Hook	N. J. ..	383 yards east of main light	40 27 42	73 59 34
2	Spermaceti Cove	N. J. ..	East of the upper end of Cove	40 25 39	73 58 50
3	Seabright	N. J. ..	About a mile south of Highlands Station	40 22 46	73 58 11
4	Monmouth Beach	N. J. ..	3½ miles south of Highlands Station	40 20 30	73 58 07
5	Long Branch	N. J. ..	Near Green's Pond	40 16 36	73 58 43
6	Deal	N. J. ..	Near the town, 328 yards north of Great Pond.	40 14 00	73 59 29
7	Shark River	N. J. ..	Near the mouth of Shark river	40 11 25	74 00 19
8	Wreck Pond	N. J. ..	2½ miles below Shark river	40 09 20	74 00 56
9	Squan Beach	N. J. ..	1 mile SE. of Squan village	40 06 52	74 01 43
10	Point Pleasant	N. J. ..	At the head of Barnegat Bay	40 03 58	74 02 20
11	Swan Point	N. J. ..	2½ miles below the head of Barnegat Bay	40 01 37	74 03 15
12	Green Island	N. J. ..	5 miles below the head of Barnegat Bay	39 59 06	74 03 33
13	Tom's River	N. J. ..	On the beach abreast of its mouth	39 56 15	74 04 30
14	Island Beach	N. J. ..	.....	39 53 42	74 04 57
15	Forked River	N. J. ..	.....	39 51 06	74 05 16
16	South end Island Beach	N. J. ..	North side of the Inlet	39 48 08	74 05 40
17	Barnegat	N. J. ..	South side of the Inlet	39 45 34	74 06 12
18	Loveladies Island	N. J. ..	On the beach abreast of the Island	39 43 47	74 07 01
19	Harvey Cedars	N. J. ..	.....	39 40 23	74 08 13
20	Ship Bottom	N. J. ..	.....	39 38 13	74 10 42
21	Long Beach	N. J. ..	.....	39 35 03	74 13 03
22	Bond's	N. J. ..	.....	39 31 59	74 15 16

FOURTH DISTRICT—CONTINUED.

EMBRACING COAST OF NEW JERSEY.

No.	NAME.	STATE.	LOCALITY.	APPROXIMATE POSITION.					
				Latitude, North.			Longitude, West.		
				°	'	"	°	'	"
23	Little Egg	N. J.	Near the light north of Inlet	39	30	05	74	17	28
24	Little Beach	N. J.	South side of Little Egg Inlet	39	27	23	74	19	28
25	Brigantine	N. J.	5½ miles above Absecom light	39	25	23	74	20	02
26	S. Brigantine	N. J.	2 miles above Absecom light	39	23	20	74	23	08
27	Atlantic City	N. J.	Near Absecom light	39	21	57	74	24	31
28	Absecom	N. J.	3 miles below the light	39	20	45	74	27	27
29	Great Egg	N. J.	6 miles below the light	39	19	02	74	30	51
30	Beazleys	N. J.	South side of the Inlet	39	17	10	74	34	30
31	Peck's Beach	N. J.	3½ miles above Corson's Inlet	39	14	47	74	36	29
32	Corson's Inlet	N. J.	Near the Inlet, north side	39	12	59	74	38	06
33	Ludlam's Beach	N. J.	3¼ miles above Townsend's Inlet	39	09	42	74	40	41
34	Townsend's Inlet	N. J.	Near the Inlet, north side	39	07	30	74	42	21
35	Stone Harbor	N. J.	3½ miles above Hereford Inlet	39	03	35	74	44	50
36	Hereford Inlet	N. J.	Near Hereford light	39	00	14	74	46	55
37	Turtle Gut	N. J.	6 miles above Cape Island City	38	58	39	74	50	34
38	Two-Mile Beach	N. J.	4 miles above Cape Island City	38	57	08	74	51	00
39	Cape May	N. J.	2 miles above Cape Island City	38	56	01	74	54	00
40	Cape May	N. J.	Near the light	38	55	50	74	57	36
41	Bay Shore	N. J.	2½ miles west of Cape Island City	38	56	37	74	58	03

FIFTH DISTRICT.

EMBRACING COAST BETWEEN CAPE HENLOPEN AND CAPE CHARLES.

1	Cape Henlopen	Del	.....	38	46	38	75	04	43
2	Rehoboth Beach	Del	.....	Not determined.					
3	Indian River Inlet	Del	.....	38	36	40	75	04	30
4	Ocean City	Md.	Just north of town	Not determined.					
5	Green Run Inlet	Md.	.....	38	03	15	75	13	15
6	Pope's Island	Md.	.....	Not determined.					
7	Assateague Beach	Va.	Abreast of Assateague light	37	54	10	75	19	35
8	Cedar Inlet	Va.	South end of Cedar Island	37	35	10	75	36	20
9	Hog Island	Va.	South end of Hog Island	37	26	45	75	41	00
10	Cobb's Island	Va.	South end of Cobb's Island	37	17	20	75	46	15
11	Smith's Island	Va.	South end of Smith's Island	37	06	20	75	55	00

SIXTH DISTRICT.

EMBRACING COAST BETWEEN CAPE HENRY AND CAPE FEAR.

1	Cape Henry	Va.	.....	36	55	30	76	00	30
2	Seatack	Va.	.....	Not determined.					
3	Dam Neck Mills	Va.	.....	Not determined.					
4	Little Island	Va.	.....	Not determined.					
5	False Cape	Va.	.....	36	38	15	75	53	00
6	Deal's Island	N. C.	.....	Not determined.					
7	Old Currituck Inlet.	N. C.	.....	Not determined.					
8	Jones's Hill	N. C.	Currituck Beach	36	22	00	75	49	00
9	Poyner's Hill	N. C.	.....	Not determined.					

SIXTH DISTRICT—CONTINUED.

EMBRACING COAST BETWEEN CAPE HENRY AND CAPE FEAR.

No.	NAME.	STATE.	LOCALITY.	APPROXIMATE POSITION.	
				Latitude, North.	Longitude, West.
				° ' "	° ' "
10	Caffey's Inlet	N. C.	.....	Not determined.	
11	Paul Ganiel's Hill	N. C.	.....	Not determined.	
12	Kitty Hawk	N. C.	.....	Not determined.	
13	Kill Devil Hills	N. C.	.....	Not determined.	
14	Nag's Head	N. C.	8 miles north of Oregon Inlet	35 55 30	75 36 15
15	Tommy's Hummock	N. C.	.....	Not determined.	
16	Bodie's Island	N. C.	$\frac{1}{2}$ mile south of Oregon Inlet	35 47 30	75 32 00
17	Pea Island	N. C.	.....	Not determined.	
18	Chicamiconico	N. C.	5 miles south of New Inlet	35 35 30	75 27 30
19	Cedar Hummock	N. C.	.....	Not determined.	
20	Little Kinnakeet	N. C.	.....	35 24 30	75 28 30
21	Big Kinnakeet	N. C.	6 miles north of Cape Hatteras light-house.	Not determined.	
22	Creed's Hill	N. C.	$4\frac{1}{2}$ miles west of Cape Hatteras light-house.	Not determined.	
23	Hatteras	N. C.	3 miles east of Hatteras Inlet	Not determined.	
24	Cape Lookout	N. C.	Station not yet built .....	.....	
25	Cape Fear	N. C.	Station not yet built .....	.....	

SEVENTH DISTRICT.

EASTERN COAST OF FLORIDA.

(No change in numbers of stations.)

1	Thirteen miles north of Indian River Inlet.	Fla.	.....	Not determined.
2	Gilbert's Bar	Fla.	Saint Lucie Rocks	Not determined.
3	Orange Grove	Fla.	.....	Not determined.
4	Fort Lauderdale	Fla.	.....	Not determined.
5	Biscayne Bay	Fla.	.....	Not determined.

EIGHTH DISTRICT.

EMBRACING GULF-COAST OF UNITED STATES.

No.	NAME.	STATE.	LOCALITY.
1	Sabine Pass	Texas..	Station not yet built.
2	Galveston, east end of Island	Texas..	Station not yet built.
3	Galveston, west end of Island	Texas..	Station not yet built.
4	Pass Cavallo	Texas..	Station not yet built.
5	Aransas Pass	Texas..	Station not yet built.
6	Brazos Santiago	Texas..	Station not yet built.

NINTH DISTRICT.

EMBRACING LAKES ERIE AND ONTARIO.

(No change in numbers of stations.)

No.	NAME.	STATE.	LOCALITY.
1	Big Sandy Creek	N. Y. . .	East side of mouth of Big Sandy Creek, Lake Ontario.
2	Salmon Creek.....	N. Y. . .	East side of mouth of Salmon Creek, Lake Ontario.
3	Oswego.....	N. Y. . .	Entrance of Oswego harbor, Lake Ontario.
4	Charlotte	N. Y. . .	Entrance of Charlotte harbor, Lake Ontario.
5	Buffalo	N. Y. . .	Entrance of Buffalo harbor, Lake Erie.
6	Presque Isle	Pa. . . .	Entrance of Erie harbor, Lake Erie.
7	Fairport	Ohio. . .	Entrance of Fairport harbor, Lake Erie.
8	Cleveland.....	Ohio. . .	Entrance of Cleveland harbor, Lake Erie.
9	Marblehead Point	Ohio. . .	Marblehead Island, near Quarry Docks, Lake Erie.

TENTH DISTRICT.

EMBRACING LAKES HURON AND SUPERIOR.

1	Sand Beach Harbor.....	Mich. . .	Lake Huron. Station not yet built.
2	Point aux Barques.....	Mich. . .	Near light-house, Lake Huron.
3	Port Austin.....	Mich. . .	Lake Huron. Station not yet built.
4	Ottawa Point, (Tawas).....	Mich. . .	Near light-house, Lake Huron.
5	Sturgeon Point.....	Mich. . .	Near light-house, Lake Huron.
6	Thunder Bay Island	Mich. . .	Near light-house, Lake Huron.
7	Middle Island	Mich. . .	Lake Huron. Station not yet built.
8	Forty-Mile Point	Mich. . .	Hammond's Bay, Lake Huron.
9	Vermillion Point	Mich. . .	Lake Superior.
10	Seven miles west of Vermillion Point.....	Mich. . .	Lake Superior.
11	Two Heart River	Mich. . .	Near mouth of Two Heart River, Lake Superior.
12	Sucker River.....	Mich. . .	Near mouth of Sucker River, Lake Superior.
13	Ship Canal.....	Mich. . .	Near mouth of Portage Lake and Lake Superior Ship Canal, Lake Superior. Station not yet built.

ELEVENTH DISTRICT.

LAKE MICHIGAN.

1	Beaver Island.....	Mich. . .	Near light-house.
2	North Manitou Island.....	Mich. . .	Near Pickard's wharf.
3	Sleeping Bear Point	Mich. . .	Station not yet built.
4	Point au Bee Scies	Mich. . .	Near light-house.
5	Manistee.....	Mich. . .	Station not yet built.
6	Grand Point au Sauble.....	Mich. . .	Near light-house.
7	Indiana	Mich. . .	Station not yet built.
8	Muskegon	Mich. . .	Station not yet built.
9	Grand Haven	Mich. . .	Entrance of harbor.
10	Saint Joseph.....	Mich. . .	In the harbor.
11	Chicago	Ill.	In the harbor.
12	Grosse Point.....	Ill.	Evanston, Ill., on Northwestern University grounds.
13	Kenosha	Wis. . . .	Station not yet built.
14	Racine.....	Wis. . . .	In the harbor.
15	Milwaukee	Wis. . . .	Near entrance of harbor.
16	Sheboygan.....	Wis. . . .	Entrance of harbor.
17	Two Rivers	Wis. . . .	Entrance of harbor.
18	Bayley's Harbor.....	Wis. . . .	Station not yet built.

TWELFTH DISTRICT.

PACIFIC COAST.

(No change in numbers of stations.)

No.	NAME.	STATE.	LOCALITY.
1	Neah Bay	W. Ter.	On Indian reservation.
2	Shoalwater Bay	W. Ter.	Near light-house boat-landing.
3	Cape Disappointment.....	W. Ter.	Baker's Bay.
4	Cape Arago	Oregon.	Coos Bay, near light-house.
5	Humboldt Bay	Cal	Near light-house.
6	Bolinas Bay	Cal	Station not yet built.
7	Golden Gate Park.....	Cal	On beach in Golden Gate Park, San Francisco.
8	Point Concepcion.....	Cal	Station not yet built.

CIRCULAR No. 191.

CONCERNING A DISCONTINUANCE OF THE ISSUE OF STAMPED-PAPER
LABELS OR WRAPPERS FOR TOBACCO.

1878.
Department No. 125.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., November 20, 1878.

For reasons satisfactory to this Office, it has been decided to discontinue at once the printing of stamped-paper labels or wrappers for tobacco, and to discontinue the issue thereof when the stock now printed and ready for delivery shall be exhausted.

The regulations promulgated in Circular No. 186, issued from this Office June 5, 1878, concerning the printing and issue of stamped-paper labels or wrappers, are hereby rescinded.

Lucas B. Ransom

Commissioner.

CIRCULAR INSTRUCTIONS TO CUSTODIANS OF PUBLIC BUILDINGS.

1878.
Department No. 126.
Secretary's Office.

Treasury Department,

OFFICE OF THE SECRETARY,

Washington, D. C., November 22, 1878.

Section II, Department Circular of August 7, 1875, is modified in the following particulars, viz:

"Returns of furniture and fixtures" will hereafter be rendered to the Secretary of the Treasury on the 31st of December of each year, and semi-annual returns discontinued.

"Returns of public property" will be rendered to the Secretary of the Treasury on the 30th of June of each year, instead of the 31st of December, as heretofore.

A statement must be made on the final sheet of each return accounting for articles sold or otherwise disposed of during the year for which the return is rendered, and the amount realized from sale, together with the number and date of certificate of deposit, and the name of the depository, must be stated in the column of remarks opposite the articles sold.

Numerical classification of articles may be omitted on the returns.

A handwritten signature in cursive script, reading "John B. Hawley". The signature is written in dark ink and is positioned above the printed title "Assistant Secretary".

Assistant Secretary.

SEVENTY-THIRD CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 127.

Secretary's Office.

Treasury Department,

November 27, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the TWENTY-SEVENTH DAY OF FEBRUARY, 1879, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$100—No. 142001 to No. 146000, both inclusive. \$1,000—No. 197001 to No. 200000, both inclusive.

\$500—No. 102001 to No. 104000, both inclusive.

Total Coupon.....\$2,000,000

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$100—No. 19223 to No. 19260, both inclusive.

\$5,000—No. 12351 to No. 12700, both inclusive.

\$500—No. 11280 to No. 11320, both inclusive.

\$10,000—No. 24121 to No. 25350, both inclusive.

\$1,000—No. 39001 to No. 39300, both inclusive.

Total Registered..... \$3,000,000

Aggregate \$5,000,000

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman.

Secretary.

Treasury Department,

Washington, D. C., December 2, 1878.

To Collectors and other Officers of the Customs:

The following changes, corrections, &c., have been made in the Catalogue of Customs Books and Blanks since the issue of Department Circular No. 162, of November 2, 1877:

PAGE 7.

- No. 10.—Insert, after “duties,” “under sections 2900 and 2908, Revised Statutes.”
No. 11.—Change to “Abstract of additional duties under section 2970, Revised Statutes.”
No. 14.—Insert “Book and” before “blank.”
Nos. 17, 18, and 19.—Strike out.

PAGE 8.

- No. 43.—Two sizes, A and B. “A,” half-cap size; “B,” quarto-demy size.

PAGE 9.

- No. 58.—Change to “Abstract of fines, penalties, and forfeitures collected, received under decree of United States Court, released on payment of appraised value, or sold.”
Nos. 59, 60, and 61.—Strike out.
No. 62.—Insert “Abstract of duties collected on account of seized goods. (Book and blank.)”
No. 71.—Strike out.
No. 82.—Change to “Abstract of disbursements, on account of contingent expenses. For miscellaneous uses. (Book and blank.)”
No. 83.—Strike out.
No. 84.—Insert, after “payments,” “on account of salaries of officers and employés.”
No. 85.—Strike out.
No. 87.—Insert, after “of,” “weighers and gaugers.” In connection with No. 87, write “*Surveyors* will order No. 929.”

PAGE 10.

- No. 88.—Strike out.
No. 90.—Change to “Voucher for general expenses.”
No. 91 $\frac{1}{4}$.—Insert “Voucher for services of storekeeper of private bonded warehouse.”
No. 91 $\frac{1}{2}$.—Insert “Inspector’s voucher for services.”
No. 93.—Strike out.
No. 94 $\frac{1}{2}$.—Insert “Abstract of moneys received for services of officers in warehouse.”
No. 96.—Insert, after “overtime,” “and night-services.”
Nos. 112, 113, 115*a*, and 115*b*.—Insert, after “of,” “construction, repair, and preservation of.” In connection with No. 112, write “this form can also be used for stating miscellaneous accounts in cases where no special forms are provided.”

PAGE 11

Nos. 120 and 121.—Strike out.

No. 130.—Insert "Importer's receipt on satisfaction of judgment."

No. 142.—Strike out "award of" and insert "awarded," after "compensation."

PAGE 12.

No. 152*c*.—Strike out all following "used," and insert "only at the ports of Eastport and Portland, Maine."

No. 155.—Strike out.

No. 166.—Strike out "statement," and insert "abstract."

No. 178.—Strike out "in error."

PAGE 13.

No. 184.—Insert "Report of fish taken within three miles from the coast of Canada."

No. 197.—Strike out "from foreign ports" and insert "without appraisement," after the word "transportation."

No. 198.—Change to "Statement of merchandise, and estimated duties thereon, imported and transported without appraisement to other ports in the United States. (Blank.)"

Nos. 203*a* and 203*b*.—Change to "Report of penalties incurred for violation of revenue law."

PAGE 15.

No. 258.—Strike out.

PAGE 16.

No. 274.—Insert, after "blank," "This form will also be used in connection with Nos. 276, 278, 280, 282, and 297."

Nos. 277, 279, 281, and 283.—Strike out.

PAGE 17.

No. 293 —Strike out.

PAGE 18.

Nos. 297, 298, 299, and 300.—Strike out.

Change head-line over 305*a*, to "Statement of vessels belonging to the district."

PAGE 19.

Nos. 308, 309, and 310.—Strike out.

No. 325. —Change to "Statement of vessels built, lost at sea or wrecked, abandoned as unfit for service, sold to foreigners, &c. (Blank.)"

Nos. 326, 327, 328, 329, 330, and 331.—Strike out.

No. 335.—Change to "Copy of certificate of register. (Blank.)"

PAGE. 20.

No. 338.—Insert, after "vessels," "over 20 tons."

No. 341.—Strike out "Book and."

Nos. 357*a* and 357*b*.—Strike out all after "quires."

PAGE 21.

No. 369*c*.—Substitute "quarto-royal" for "quarto-demy."

No. 372.—Insert "Register of officers and employés."

No. 385.—Change to "Coin cash-book."

No. 393.—Strike out all after "deposited."

PAGE 23.

Nos. 415 *a* and 415 *b*.—Insert, after “entries,” “in the United States.”

Nos. 417 *a* and 417 *b*.—Insert, after “export,” “by sea.”

Nos. 418 *a* and 418 *b*.—Change to “Daily register of withdrawal entries for transportation and export to adjacent foreign countries.”

Nos. 420 *a* and 420 *b*.—Strike out “to Canada.”

No. 422.—Change to “Daily register of merchandise, and estimated duties thereon, imported and entered for immediate transportation, without appraisement, to other ports in the United States.”

No. 423.—Change to “Daily register of merchandise, and estimated duties thereon, imported and transported, without appraisement, to other ports in the United States.”

PAGE 24.

Nos. 425 *a*, 425 *b*, and 425 *c*.—Insert, after “districts,” “and transported and rewarehoused.”

PAGE 25.

No. 432.—Change to “Abstract of allowances for deficiencies in quantity on imported goods withdrawn from warehouse. (Book and blank.)”

No. 433.—Insert, after “duties,” “under provisions of law, affecting duty on goods in warehouse.”

No. 434 $\frac{1}{2}$.—Insert “Abstract of additional duties under sections 2900 and 2908, Revised Statutes.”

No. 434 $\frac{3}{4}$.—Insert “Abstract of increase and allowance of duties by reappraisement, clerical errors, or otherwise, on goods transported from other districts, under the provisions of Articles 647 and 650, General Customs Regulations of 1874. (Book and blank.)”

No. 435.—Change to “Abstract of sales of goods that remained in warehouse more than three years.”

No. 438.—Strike out “employés,” and insert “laborers employed.”

No. 439.—Strike out.

PAGE 27.

No. 478.—Change to “Collector’s notification of return and examination of crew-list of American vessels arriving from a foreign voyage.”

No. 479 $\frac{1}{2}$.—Insert “Certificate to shipping articles.”

No. 480.—Insert, after “letters,” “or letter-packets.”

No. 492.—Two sizes, book with stub—“A,” 50 leaves; “B,” 10 leaves.

No. 495.—Change to “Notice to consular officer of time of examination and search of foreign vessels.”

No. 497.—Change to “Affidavit to obtain permit to unlade ballast.”

No. 497 $\frac{1}{2}$.—Insert “Permit to unlade ballast.”

No. 501.—Strike out “permit” and insert “license.”

No. 502 $\frac{1}{5}$.—Insert “Application to allow ‘unpermitted cargo’ to remain upon wharf.”

No. 502 $\frac{2}{5}$.—Insert “License to allow ‘unpermitted cargo’ to remain upon wharf.”

No. 502 $\frac{3}{5}$.—Insert “General order to send unpermitted packages from wharf to public store. (Blank.)”

No. 502 $\frac{4}{5}$.—Insert “Order to allow part of cargo to remain on vessel. (Blank.)”

No. 504.—Insert, after “manifest,” “under section 4355, Revised Statutes.”

No. 504 $\frac{1}{2}$.—Insert “Permit allowing vessel to proceed to another district, with her merchandise designated for such district, under section 2779, Revised Statutes.”

PAGE 28.

No. 508.—Strike out all after “certificate.” In connection with No. 508, write “given to seamen applying for marine-hospital relief.”

No. 510.—Change to “Table for computing marine-hospital tax.”

No. 511.—Strike out all after “entered.”

- No. 512.—Strike out all after “cleared.”
 No. 513.—Strike out all after “entered.”
 No. 514.—Strike out all after “cleared.”
 Nos. 515*a* and 515*b*, 516*a* and 516*b*.—Strike out all after “vessels.”
 No. 519.—Strike out.
 No. 521.—Strike out all after “mortgage,” and insert “of vessel.”
 No. 522.—Strike out.

PAGE 29.

- No. 525.—In connection, write “for northern, northeastern, and northwestern frontiers.”
 No. 526.—Insert, after “of ownership,” “of vessel.”
 No. 531.—Strike out.
 No. 537.—Change to “Enrolment bond.”
 No. 539.—Change to “License bond for coasting or fishing-vessel of 20 tons or more. (Book and blank.)”
 No. 540.—Change to “License bond, vessel under 20 tons. (Book and blank.)”
 No. 546.—Strike out “book,” and insert “blank.”
 No. 547.—Change to “Oath of master of vessel upon applying for new documents. (Blank.)”

PAGE 30.

- No. 561.—Insert, after “vessels,” “over 20 tons.”
 No. 564.—Change to “Certificate of admeasurement of vessel.”
 No. 567.—Two sizes, “A,” 5 quires; “B,” 3 quires.

PAGE 31.

- Nos. 580 and 581.—Strike out.
 Nos. 584*a* and 584*b*.—Strike out “inspector,” and, after “land,” insert “and deliver.”
 No. 587.—Change to “Owners’ oath to entry of merchandise actually purchased.”
 No. 588.—Change to “Manufacturers or owners’ oath to entry of merchandise not actually purchased.”
 Nos. 591*a* and 591*b*.—Strike out “to cover” and insert “for.”
 No. 592.—Strike out “Permit” and insert “Order.” Two sizes, “A,” half cap; “B,” quarto-cap.
 No. 594.—Change to “Oath of American products exported and brought back.”
 Nos. 595, 596*a*, and 596*b*.—Strike out all after “exportation” and insert “of American products.”

PAGE 32.

- No. 599.—Strike out “for examination” and insert “under bond.”
 No. 611.—Change to “Free entry and oath, personal effects, wearing apparel, household effects, professional books, tools of trade, and importations for schools, colleges, &c.”
 Nos. 612, 613, 614, and 615.—Strike out.

PAGE 33.

- No. 617.—Insert, after “land,” “and deliver.”
 No. 619.—Strike out.
 No. 623.—Insert “Daily” before “report.”
 No. 627.—Change to “Request of owner, consignee, or master, that collector take possession of goods remaining on board vessel, under section 2880, Revised Statutes. (Blank.)”
 No. 628.—Change to “Schedule of invoices sent to appraisers. (Book and blank.)”
 No. 632.—Insert “Order to remove sugar from wharf. (Blank.)”
 No. 633.—Insert “Record of manifests. (Book.)”
 No. 634.—Insert “Request to importer to deliver goods to storekeeper at appraisers’ store.”

PAGE 34.

- No. 655*a*.—Strike out “demy” and insert “quarto-royal.”
 Nos. 658 and 659.—Insert, after “United States,” “upon liquidation of consumption entry.”
 Nos. 660 and 661.—Strike out “to importer.”
 No. 666.—Change to “Informer’s claim to share in fine, penalty, or forfeiture. (Blank.)”
 No. 668.—Strike out “his.”
 No. 670.—Strike out.
 No. 671.—Change to “Agreement of principal and sureties for extension of bond. (Blank.)”
 No. 672.—Strike out “enclosing” and insert “transmitting.”

PAGE 35.

- No. 674.—Change to “Report to district attorney of fine, penalty, or forfeiture incurred. (Blank.)”
 No. 678.—Change to “Warrant of justice of the peace to search for concealed smuggled goods. (Blank.)”
 No. 681.—Change to “Application for release of seized goods, on payment of appraised value.”
 Nos. 682*a* and 682*b*.—Change to “Bond of claimant of seized goods for costs of court.”
 Nos. 683*a* and 683*b*.—Insert, after “seizures,” “fines, penalties, and forfeitures.”

PAGE 36.

- Nos. 705*a*, 705*b*, 705*c*.—Change to “Order to send goods to bonded warehouse.”
 No. 710.—Insert “Special” before “order.”
 No. 717.—Strike out all after “delivery” and insert “of goods from warehouse for consumption.”
 No. 718.—Strike out “Order to storekeeper” and insert “Permit.”
 No. 719.—Insert, after “on withdrawal,” “from vessel warehouse.”
 No. 724.—Change to “Order to receive goods into bonded warehouse.”
 No. 726.—Strike out “Affidavit,” and insert “Oath.”

PAGE 37.

- No. 727.—Insert, after “use,” “in curing fish.”
 Nos. 733 and 734.—Strike out “Proof” and insert “Certificate.”
 No. 745.—Change to “Letter transmitting entries of goods withdrawn for transportation to other ports. (Blank.)”
 No. 747.—Strike out all after “redelivery” and insert “of articles imported, under sections 2505, 2511, 2512, and 3021, Revised Statutes.”

PAGE 38.

- No. 748.—Change to “Free-delivery permit for articles imported, under sections 2505, 2511, 2512, and 3021, Revised Statutes.”
 No. 752.—Strike out “Permit on delivery,” and insert “Order to deliver merchandise to surveyor.”
 No. 755.—Change to “Certificate to cancel ‘I. T.’ bond.”
 No. 761.—Insert “Book and” before “blank.”

PAGE 39.

- No. 771.—Change to “Order to surveyor for inspection of domestic manufactured articles entered for exportation, with benefit of drawback; also, inspectors’, surveyors’, and appraisers’ reports. (Blank.)”
 No. 778.—Strike out.
 No. 779.—Strike out “for spirits” and insert “of domestic spirits exported.”
 No. 780.—Strike out “spirits” and insert “bonded domestic spirits exported.”
 No. 781.—Strike out “export” and insert “exportation of domestics,” after “for.”

- No. 782.—Change to "Clearance certificate of domestic spirits exported, &c."
 No. 783.—Change to "Certificate of landing of domestic spirits exported."
 No. 784.—Change to "Detailed return of spirits gauged for export."
 No. 785.—Change to "Bond on export of manufactured tobacco and snuff, &c."
 No. 786.—Strike out.

PAGE 40.

- No. 787.—Strike out "tobacco" and insert "manufactured tobacco and snuff."
 Nos. 788 and 789.—Strike out "re" from "re-export."
 No. 794.—Change to "Certificate of importation of merchandise, to be entered for exportation, with benefit of drawback."
 No. 794½.—Insert "Statement of manufactured articles, exported with benefit of drawback, made by collector at port of exportation to collector at port of importation."
 Nos. 796 and 797.—Strike out.
 No. 800.—Change date to "July 2, 1877."
 No. 801.—Insert, after "gaugers," "and inspectors," and change date to "July 2, 1877."
 No. 802.—Strike out.
 No. 803.—Change date to "July 2, 1877," and series to "7."

PAGE 41.

- No. 804.—Change date to "July 2, 1877," and series to "7."
 No. 805.—Strike out.
 No. 809.—Change to "Bond for custom-house draymen and lightermen."
 No. 810.—Change to "License for cartmen, draymen, and lightermen."
 Nos. 811 and 812.—Strike out.
 No. 816.—Insert "Bond for exportation of lucifer or friction matches, &c. Form B¹, Treasury Regulations of October 30, 1877, Series 7, No. 6, Internal Revenue. (Book.)"
 No. 817.—Insert "Notice to collector of internal revenue that bond and entry for exportation of lucifer or friction matches has been executed. Form B³, Treasury Regulations of October 30, 1877, Series 7, No. 9, Internal Revenue. (Blank.)"
 No. 818.—Insert "Clearance certificate of lucifer or friction matches exported. Form B⁴, Treasury Regulations of October 30, 1877, Series 7, No. 9, Internal Revenue."

PAGE 42.

- No. 850.—Strike out "impost" and insert "coin."
 No. 851½.—Insert "Record of duties collected on packages and dutiable articles in passengers' baggage."
 No. 853.—Change to "Record of entries liquidated."
 No. 858.—Insert, after "entries," "in the United States."
 No. 860.—Change to "Daily register of withdrawal entries for export, by sea, to foreign countries."
 No. 861.—Change to "Daily register of withdrawal entries for transportation and export to adjacent foreign countries."
 No. 863.—Strike out "to Canada."
 No. 864.—Strike out.
 No. 865.—Change to "Daily register of merchandise, and estimated duties thereon, imported and entered for immediate transportation, without appraisement, to other ports in the United States."
 No. 866.—Change to "Daily register of merchandise, and estimated duties thereon, imported and transported without appraisement, to other ports in the United States."

PAGE 43.

No. 900.—Strike out “report” and insert “certificate.”

Nos. 907 and 908.—Strike out.

No. 910.—Insert, after “collector,” “of foreign vessels arrived, inspectors on duty, &c.”

No. 916.—Change to “Morning report of the captain of the night-watch.”

PAGE 44.

No. 932.—Strike out.

No. 938.—Two sizes, “A,” demy size, 5 quires; “B,” cap size, 3 quires.

No. 948.—Strike out.

PAGE 45.

No. 950 $\frac{1}{2}$.—Insert “Inspector’s receipt ‘I. T.’ goods. (Book, with stub.)”

No. 954 $\frac{1}{2}$.—Insert “Certificate of tonnage admeasurement. To be rendered by surveyor to collector.”

No. 957.—Insert “Certificate of weight of merchandise. (Blank.)”

No. 957 $\frac{1}{2}$.—Insert “Certificate of detailed weights of merchandise.”

No. 958.—Insert “Label for ‘I. T.’ package. (Book.)”

PAGE 46.

No. 980 —Change to “Appraiser’s notification to collector of variance from invoice of merchandise under appraisement, and request for other packages, with collector’s order to storekeeper.”

No. 984.—Insert “Bottle-label, for sample of sugar from which classification is made. (Blank.)”

PAGE 47.

No. 1011 $\frac{1}{2}$.—Insert “Memorandum fee and duty ticket. (Blank.)”

No. 1012.—Change to “Receipt for fees and duties on articles of small value in passengers’ baggage. For use of deputy collectors at outside ports. (Book, with stub.)”

No. 1013.—Strike out all after “value.”

Nos. 1013 $\frac{1}{2}$ *a* and 1013 $\frac{1}{2}$ *b*.—Insert “Daily statement of moneys collected by deputy collectors authorized to enter and clear vessels at other than regular custom-house hours. “A” blank, half-demy size; “B” blank, quarto-demy size.”

PAGE 49.

No. 1058.—Strike out “sheep” and insert “flexible.”

No. 1073 —Strike out “three leaves to a letter” and insert “two quires.”

No. 1074.—Strike out “two leaves to a letter” and insert “one quire.”

Officers are requested to make the corrections indicated above in each copy of the Catalogue (including the index) in use in their respective offices, and to use such corrected Catalogues in making requisitions hereafter, until otherwise directed.

John Sherman
Secretary.

CIRCULAR.

1878.
Department No. 129.
Secretary's Office.

Treasury Department,

Washington, December 1, 1878.

To Collectors and other Officers of the Customs:

Article 511 of the Regulations and Decision 3636 of July 6, 1878, require the actual opening and examination of each and every package of merchandise on which allowance is claimed for damage occurring on the voyage of importation before any abatement of duties on account of such damage can be granted.

These instructions were intended as a general rule for the guidance of Customs Officers, and were designed to protect the revenue from allowances for merely speculative damage. The experience of the Customs Officers at many of the principal ports has shown that an enforcement of the order of July 6, as to some classes of goods, is not actually necessary to enable them to obtain a knowledge of the extent of the damage which the merchandise embraced in the importation has sustained on the voyage, while a strict enforcement of the order increases the damage to the goods and causes great delay and expense to the parties interested. The following classes of goods are therefore excepted from the order mentioned:

- Green and dried fruits in packages.
- Sardines, pickles, and other articles in sealed packages.
- Pepper, pimento, and mace.
- Maccaroni.
- Soda-ash and caustic soda.
- Sugar in mats or bags.
- Rice in bags.

Of green fruit, not less than ten per cent. of the packages, of each mark on the invoice, shall be opened and examined. Of sardines, pickles, sances, and other like articles in sealed bottles, jars, or cans, not less than ten per cent. of the outer packages shall be opened and examined, but the number of bottles, jars, &c., which shall be opened is left to the discretion of the appraiser. Of the other articles mentioned, not less than ten per cent. of the packages shall be opened, but the examination of a greater number is left to the judgment of the appraiser. In no case, however, will the selection of the packages to be opened, be made by any other person than the officers of the appraiser's department. Sugar in packages, and pepper in bags, may be examined by taking proper samples from the packages by means of triers, where such mode of examination is practicable.

John Sherman

Secretary.

CONCERNING THE METHOD OF ARRIVING AT THE TAXABLE CAPITAL
OF NATIONAL BANKS, AND PAYMENT OF SEMI-ANNUAL DUTY BY
CHECK.

1878.

Department No. 134.

Treasurer's Office No. 26.

Treasury of the United States.

Washington, D. C., December 3, 1878.

In an opinion of the Attorney General, dated October 21, 1878, he holds that the amount of capital invested in United States bonds is to be ascertained by taking the price paid for the bonds less the accrued interest.

In pursuance of this opinion, a National Bank may, in estimating U. S. bonds as a deduction from capital, take such bonds at their cost in currency, deducting therefrom any interest that may have accrued to date of purchase, coin interest being converted into its currency value.

Payment of semi-annual duty may hereafter be made by check on New York in favor of the Treasurer U. S. and sent to this Office, or in favor of the Assistant Treasurer U. S., New York, and sent to him.



Treasurer U. S.

Circular Number 27.

REGULATIONS

RESPECTING

THE SEMI-ANNUAL RETURNS AND PAYMENT OF DUTIES BY NATIONAL-
BANKING ASSOCIATIONS TO THE TREASURER OF
THE UNITED STATES.

1878.

Department No. 131.

Treasurer's Office No. 27.

Treasury of the United States,

Washington, D. C., December 7, 1878.

(Regulations of May 31, 1865, amended.)

By Section 5215 of the Revised Statutes it is made the duty of the Treasurer of the United States to prescribe the form for making return, by each National-Banking Association, of the average amount of its notes in circulation, the average amount of its deposits, and the average amount of its capital stock beyond the amount invested in United States Bonds, for each half year. In compliance with this requirement, a form for such return has been prepared, and copies are furnished herewith.

Under the law, a return is to be made within the ten days next succeeding the first days of January and July, in each and every year, for the preceding six months.

The penalty for default in making the return within the time fixed is two hundred dollars.

ITEMS SUBJECT TO DUTY.

The items made subject to duty by the act are Circulating-Notes, Deposits, and Capital Stock.

DATES OF COMMENCEMENT OF LIABILITY TO DUTY.

The return of these items from all Banks that have before made returns of them will be for the full semi-annual term of 181, 182, or 184 days, as the case may be; and of all Banks that have not before made returns of these items, as follows:

Upon Circulating-Notes, from and including the date of their first issue.

Upon Deposits, from and including the date of the first deposit received by the Bank.

Upon Capital Stock, from and including the date of the certificate of the Comptroller of the Currency authorizing the commencement of business as a National Bank.

AMOUNT OF EACH ITEM SUBJECT TO DUTY.

The amount of each item subject to duty is the average amount thereof for the half year for which duty is due.

RULE FOR ASCERTAINING AVERAGE AMOUNTS.

I. *For Banks making estimates from daily statements of balances.*

Add together the daily balances of the item, from the proper date of the commencement of the liability of the item to duty, (including for each Sunday and holiday the balance of the first preceding business

day,) to, and including, the 30th day of June, or the 31st day of December, as the case may be. This aggregate of daily balances for the first six months of any year will be divided by 181, the number of days from January 1 to June 30, except in leap-year, when the sum will be divided by 182. The aggregate of daily balances for the last six months of any year will be divided by 184, the number of days from July 1 to December 31.

II. *For Banks making estimates from weekly statements of balances.*

Banks not making daily statements, and which obtain their averages from weekly statements, should add together the weekly balances, including for each day, in any fractional part of a week, one-seventh of the weekly balance next preceeding such fractional part. The aggregate of balances for the first six months of any year will be divided by the number of weeks from January 1 to June 30, ($25\frac{2}{7}$ or 26, as the case may be.) The aggregate of balances for the last six months will be divided by $26\frac{2}{7}$, the number of weeks from July 1 to December 31.

(Banks having items subject to duty for periods less than a half year, which make their estimates from daily balances, will divide the aggregate of the balances of each item, for the time for which it is liable to duty, by the number of days in the half year; and Banks having like items, which make their estimates from weekly balances, by the number of weeks and the fractions thereof in the half year.)

The quotients thus found will be the average amounts subject to duty, for each six months, respectively, and should be entered in the Statement, under the heading "Dutiable Amount," and duty is to be computed thereon at the full semi-annual rate.

III. *For Banks going into voluntary liquidation.*

A Bank which has gone into liquidation, in making its final return, must estimate duty upon the several items as follows:

Upon Circulation, to the time of making the deposit of legal tenders with the Treasurer U. S. to redeem the same.

Upon Deposits and Capital, to the time of discontinuing business as a National Bank.

These items should be averaged for the full six months, according to the foregoing rule, and the duty calculated at the prescribed rates. The amount thus determined is the correct proportion for the time for which the items are liable.

DUTY ON CIRCULATION.

The duty on circulating notes is one-half of one per centum on the average amount outstanding for the six months.

Liability on this item would commence on the first days of January and July in each and every year, unless a Bank had at that time no circulation outstanding, in which case it would commence with the date of the first issue of notes, and terminate on the 30th day of June or the thirty-first day of December, (as the case may be,) date of commencement and termination both included.

DUTY ON DEPOSITS.

Under this head must be included the balances on hand, when the books of the Bank are closed for the day, which are subject to payment on check or draft, or on return of certificate of deposit, (except deposits made to the credit of the Treasurer of the United States with a National Bank Depository,) whether made by individuals, banks, savings banks, bankers, or by States, cities, or towns, whether certificates or certified checks have been issued therefor or not, and, in fact, all descriptions of deposits, except as above excepted, which may be used by the Bank, or from which it may derive profits, including deposits upon which the Bank pays interest, whether any part of either of such items is directly in the possession of the Bank or in the hands of an agent or agents.

The average amount of deposits, including, in the case of a Depositary, the average amount to the credit of the Treasurer of the United States, from the first days of January and July, (or, in case the Bank had not then commenced to receive deposits, from the date of the first deposit,) to the 30th of June, or the 31st of December, (as the case may be,) date of commencement and termination both included, will first be set down in the return. From this average amount, Depositaries will be entitled to deduct the average amount on deposit to the credit of the Treasurer of the United States. Upon the remainder, which will be considered the deposits subject to duty, is to be levied a duty of one-fourth of one per centum semi-annually.

DUTY ON CAPITAL STOCK.

The capital stock on which duty is levied is held to be that portion of the paid-up capital stock which is in excess of the United States Bonds owned by the Bank. The average amount of the paid-up capital from the first days of January or of July, (or, in case certificate of authority to commence business had not then been issued by the Comptroller of the Currency, from the date of such certificate,) to the 30th day of June, or the 31st day of December, date of commencement and termination both included, will first be set down in the return. From this average amount deduction will be made of the average amount invested in United States Bonds, owned by the Bank, including the bonds on deposit with the Treasurer of the United States as security for circulation, or for other purposes.

The rate of duty on capital stock is one-fourth of one per cent., semi-annually.

The actual capital paid in will be returned, without regard to the amount specially authorized. Thus, an institution should include in the capital liable to duty any increase which has been paid in, although such increase shall not at the date of the return have received the approval of the Comptroller of the Currency.

The term "United States Bonds," as used in the act, is construed to mean only coupon or registered bonds, and not any portion of what is considered temporary debt, such as Treasury notes, certificates of indebtedness, five per cent. notes, compound-interest notes, or temporary-loan certificates.

PAYMENT OF DUTY.

The duty levied is required by law to be paid to the Treasurer of the United States in the months of January and July in each and every year, in default of which, provision is made for its collection by the Treasurer, out of the interest on securities in his hands, and payment may be made in any one of the following ways:

1st. By check on New York in favor of the Treasurer U. S., and sent to this Office, or in favor of the Assistant Treasurer U. S., New York, and sent to him.

2d. By a deposit of the amount of duty to the credit of the Treasurer of the United States, with him, or with any Assistant Treasurer of the United States, or Designated Depositary, including all National Banks, *designated as such*, and including the Bank making payment, if a Depositary. Triplicate certificates should be issued therefor, the original of which must be forwarded to the Secretary of the Treasury, the duplicate to this Office, and the *triplicate held by the party making the deposit*, in which certificate it should be stated that the deposit is "*on account of semi-annual duty*."

Depositaries should be careful to distinguish the deposit on this account, as a duty from Banks, so as not to confound it with deposits on account of internal-revenue tax, to which latter class it does not belong, and should make the certificate therefor *in the name of the depositing Bank*, and not in the name of one of its officers.

3d. By remittance to this Office of the amount of duty in lawful money of the United States, or the notes of National Banks; the expense and risk of transmission to be borne by the party remitting.

Payment will not be considered, in such cases, as having been made until the drafts shall have been collected, and in no case until the semi-annual statement has been examined at this Office.

When the draft is collected, certificates of payment of duty will be forwarded by the Treasurer to the Bank.

National Banks should be careful always to insert the name of the State in which they are located, and to address all correspondence relating to semi-annual duty to the Treasurer of the United States.

For the further information of National Banking Associations, a copy of the sections of the Revised Statutes relating to the making of semi-annual returns, and payment of duty, is printed herewith.



Treasurer U. S.

REVISED STATUTES UNITED STATES.

SECTION 5214. In lieu of all existing taxes, every association shall pay to the Treasurer of the United States, in the months of January and July, a duty of one-half of one per centum each half year upon the average amount of its notes in circulation, and a duty of one-quarter of one per centum each half year upon the average amount of its deposits, and a duty of one-quarter of one per centum each half year on the average amount of its capital stock, beyond the amount invested in United States bonds.

SECTION 5215. In order to enable the Treasurer to assess the duties imposed by the preceding section, each association shall, within ten days from the first days of January and July of each year, make a return, under the oath of its president or cashier, to the Treasurer of the United States, in such form as the Treasurer may prescribe, of the average amount of its notes in circulation, and of the average amount of its deposits, and of the average amount of its capital stock, beyond the amount invested in United States bonds, for the six months next preceding the most recent first day of January or July. Every association which fails so to make such return shall be liable to a penalty of two hundred dollars, to be collected either out of the interest as it may become due such association on the bonds deposited with the Treasurer, or, at his option, in the manner in which penalties are to be collected of other corporations under the laws of the United States.

SECTION 5216. Whenever any association fails to make the half-yearly return required by the preceding section, the duties to be paid by such association shall be assessed upon the amount of notes delivered to such association by the Comptroller of the Currency, and upon the highest amount of its deposits and capital stock, to be ascertained in such manner as the Treasurer may deem best.

SECTION 5217. Whenever an association fails to pay the duties imposed by the three preceding sections, the sums due may be collected in the manner provided for the collection of United States taxes from other corporations; or the Treasurer may reserve the amount out of the interest, as it may become due, on the bonds deposited with him by such defaulting association.

SEVENTY-FOURTH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 132.

Secretary's Office.

Treasury Department,

December 9, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the NINTH DAY OF MARCH, 1879, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$100—No. 146001 to No. 147000, both inclusive. \$1,000—No. 200001 to No. 204000, both inclusive.

\$500—No. 104001 to No. 105000, both inclusive.

Total Conpon.....\$2,000,000

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$100—No. 19261 to No. 19279, both inclusive.

\$5,000—No. 12701 to No. 12704, both inclusive.

\$500—No. 11321 to No. 11326, both inclusive.

\$10,000—No. 25351 to No. 25700, both inclusive.

\$1,000—No. 39301 to No. 39304, both inclusive.

Total Registered..... \$3,000,000

Aggregate \$5,000,000

The amount *outstanding*, included in the numbers above, is five million dollars.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

C I R C U L A R .

1878.

Department No. 133.

Secretary's Office.

Treasury Department,

OFFICE OF THE SECRETARY.

Washington, D. C., December 9, 1878.

To Collectors and other Officers of the Customs:

In a letter, dated June 26, 1878, addressed to the Collector of Customs at New York, (Synopsis 3623,) it is directed that the use of the labels prescribed by Department Circular of March 23, 1878, (Synopsis 3507,) in lieu of the stencilling or tagging of case goods entered for immediate transportation without appraisement, should be extended to all cases, casks, boxes, and other packages, of whatever description, containing merchandise of value, forwarded under immediate-transportation bonds.

It has been found that in some instances serious inconvenience and delay are occasioned by the time required to fill out and affix the labels on that class of merchandise generally designated "coarse goods." It is therefore directed that the following classes of goods, when imported in large quantities, may, in the discretion of the Surveyor, be exempt from the requirement of labelling, viz:

Boxes of raisins; boxes of tin plate; boxes of figs; hogsheads, boxes, bags, and mats of sugar; boxes of soap; barrels of fish; bags of seeds; casks of soda-ash and caustic soda; and bags of salt.

In every instance, however, where the labelling is omitted, a notation of the fact should appear on the entry and manifest; and customs officers will promptly report to the Department the arrival of any goods without labels, in cases where the entry and manifest fail to show that the labels were not attached at the time of shipment.

John Sherman

Secretary.

C I R C U L A R .

COASTWISE CLEARANCES OF FOREIGN VESSELS ON THE SEA-COAST.

1878.

Department No. 134.

Secretary's Office.

Treasury Department,

Washington, D. C., December 10, 1878.

To Collectors and other Officers of the Customs:

The attention of the Department having been directed to a lack of uniformity in the practice existing at various ports on the sea-coast in regard to the clearance of foreign vessels coastwise, the following instructions are issued, under Section 2652, Revised Statutes, for the information and guidance of officers of the Customs:

Foreign vessels proceeding from port to port on the sea-coast to discharge foreign cargo destined to different ports of the United States, must proceed in all cases in accordance with the provisions of Sections 2779 to 2784, Revised Statutes. The master must execute a bond, and file manifests of the cargo remaining on board said vessel; and, upon his so doing, the Collector of Customs will issue to him a certified copy of his report and manifest, and a permit to proceed to his next port of destination, which, in all cases, must be a port of entry. The fee for taking this bond is forty cents, (Section 2654, Revised Statutes, paragraph 7,) and the fee for certifying manifests and issuing permit is \$2, (Section 4381, Revised Statutes, paragraph 11.)

Foreign vessels in ballast, or partly laden with foreign cargo not to be unladen in the United States, or partly laden with domestic cargo for exportation, may proceed from one port of entry to another on the sea-coast in order to take on or complete cargo for exportation, in accordance with the provisions of Sections 4367 to 4369, Revised Statutes. The master of such vessel must file duplicate manifests with the Collector of Customs, and obtain a permit to proceed to his next port of destination. The fee for receiving the manifest and issuing this permit is \$2, (Section 4381, Revised Statutes, paragraph 11.)

All foreign vessels arriving at one port in the United States from another, are required to deliver manifests and permits to the Collector of Customs at the port of arrival.

All foreign vessels departing from an American port direct for a foreign port must file manifests and obtain clearance in accordance with Section 4197, Revised Statutes. The fee for this service is set forth in Section 2654, Revised Statutes, and is determined by the tonnage of the vessel.

John Sherman

Secretary.

CIRCULAR INSTRUCTIONS CONCERNING THE RESUMPTION OF SPECIE
PAYMENTS.

1878.

Department No. 135.

Secretary's Office.

Treasury Department,

Washington, D. C., December 14, 1878.

The following provision of law, and instructions thereunder, are published for the information and guidance of all concerned :

AN ACT to provide for the resumption of specie payments.

* * * * *

SECTION 3. * * * And on and after the first day of January, anno Domini eighteen hundred and seventy-nine, the Secretary of the Treasury shall redeem, in coin, the United States legal-tender notes then outstanding, on their presentation for redemption at the office of the Assistant Treasurer of the United States in the City of New York, in sums of not less than fifty dollars. * * *

Approved January 14, 1875.

As the effect of the above section will be to remove any practical difference in the value of coin and notes as a circulating medium after the first of January next, no distinction between them will be made in keeping, rendering, or settling the accounts of public officers, involving transactions which occur subsequently to that date.

Matured coupons of the United States, and checks issued by the Treasurer of the United States for interest or principal of the public debt, by law payable in coin, will be paid by the Assistant Treasurer of the United States at New York, upon presentation, in coin, or, if the claimant prefers, such coupons and checks will be paid by the said Assistant Treasurer, or by any other independent-treasury officer, in United States notes.

Such registered interest, payable by law in coin, as is paid on schedules at any other cities than New York, will also be paid the claimant in coin, by check on the Assistant Treasurer of the United States at New York, which check may be cashed in United States notes if the holder prefer, or, if the claimant prefers, such interest may be paid to him direct in United States notes by the officer charged with the payment of the schedule.

Any check or draft hereafter drawn in payment of a public obligation, by law payable in coin, will have that fact plainly noted thereon.

John Sherman

Secretary.

1878.

Department No. 136.

Secretary's Office.

Treasury Department,

SECRETARY'S OFFICE,

Washington, D. C., December 16, 1878.

CANCELLED.

1878.

Department No. 137.

Secretary's Office.

Treasury Department,

Washington, D. C., December 12, 1878.

Attention is called to the following letter from the General Superintendent of the Railway Mail Service, which is printed for the information of all concerned.

Stylyon
Chief Clerk.

POST-OFFICE DEPARTMENT,

OFFICE OF THE GENERAL SUPERINTENDENT OF RAILWAY MAIL SERVICE,

Washington, D. C., December 10, 1878.

J. K. UPTON, Esq.,

Chief Clerk, Treasury Department.

SIR: The Postmaster at Washington, D. C., has called the attention of this Office to the fact that letters are frequently received for mailing at his office from the different Executive Departments so addressed that he is unable to give them proper dispatch. For instance, a letter will be addressed to a post-office in Wyoming Territory, but the address will read "W. Ter." This abbreviation will answer to either Washington or Wyoming. The same is true of Idaho and Indian Territories, the abbreviation being "I. T." or "I. Ter." California and Colorado are usually abbreviated "Cal." and "Col.," respectively, and as there are post-offices with similar or approximate names in all of these States and Territories, it will be readily seen that mistakes must frequently occur.

I enclose herewith a sheet from the U. S. Official Postal Guide, and would respectfully suggest that the clerks in your Department be instructed to follow the abbreviations laid down therein.

I would further state that all the mails for the southern part of the State of Virginia, for North Carolina, South Carolina, Georgia, and Florida, leave the depot in this city at 5:20 P. M., and that there is no dispatch after that hour until the following morning. If you can have your mails at the post office for those States by 4:15 P. M., they can be distributed and dispatched the same evening, otherwise they must lay over until the following morning.

Very respectfully,

W. B. THOMPSON,

General Superintendent.

ABBREVIATION OF NAMES OF STATES AND TERRITORIES.

Ala Alabama.
Alaska . . . Alaska Ter.
Ariz Arizona Ter.
Ark Arkansas.
Cal. California.
Colo. Colorado.
Conn Connecticut.
Dak Dakota Ter.
Del Delaware.
D. C. District of Columbia.
Fla Florida.
Ga Georgia.
Idaho Idaho Ter.
Ill Illinois.
Ind Indiana.
Ind. T. . . . Indian Ter.
Iowa Iowa.

Kans Kansas.
Ky Kentucky.
La Louisiana.
Me Maine.
Md Maryland.
Mass Massachusetts.
Mich Michigan.
Minn Minnesota.
Miss Mississippi.
Mo Missouri.
Mont Montana Ter.
Nebr Nebraska.
Nev Nevada.
N. H New Hampshire.
N. J. New Jersey.
N. Mex . . . New Mexico Ter.
N. Y New York.

N. C. North Carolina.
Ohio Ohio.
Oreg Oregon.
Pa Pennsylvania.
R. I Rhode Island.
S. C. South Carolina.
Tenn Tennessee.
Tex Texas.
Utah Utah Ter.
Vt Vermont.
Va Virginia.
W. Va West Virginia.
Wash Washington Ter.
Wis Wisconsin.
Wyo Wyoming Ter.



SEVENTY-FIFTH CALL.

REDEMPTION OF 5-20 BONDS OF 1865—CONSOLS OF 1865.

1878.

Department No. 138.

Secretary's Office.

Treasury Department,

December 18, 1878.

By virtue of the authority given by the Act of Congress approved July 14, 1870, entitled "An act to authorize the refunding of the national debt," I hereby give notice that the principal and accrued interest of the bonds herein-below designated, known as "Five-twenty Bonds," of the Act of March 3, 1865, Consols of 1865, will be paid at the Treasury of the United States, in the City of Washington, on and after the EIGHTEENTH DAY OF MARCH, 1879, and that the interest on said Bonds will cease on that day:

COUPON BONDS, DATED JULY 1, 1865, NAMELY:

\$100—No. 147001 to No. 148720, both inclusive.	\$1,000—No. 204001 to No. 210542, both inclusive.
\$500—No. 105001 to No. 106695, both inclusive.	
	Total Coupon..... \$2,439,250

REGISTERED BONDS,

"REDEEMABLE AT THE PLEASURE OF THE UNITED STATES AFTER THE 1ST DAY OF JULY, 1870," AS FOLLOWS:

\$50—No. 2494 to No. 2503, both inclusive.	\$1,000—No. 39305 to No. 39316, both inclusive.
\$100—No. 19280 to No. 19297, both inclusive.	\$5,000—No. 12705 to No. 12722, both inclusive.
\$500—No. 11327 to No. 11337, both inclusive.	\$10,000—No. 25701 to No. 26586, both inclusive.
	Total Registered..... \$8,556,850
	Aggregate <u>\$10,996,100</u>

The bonds outstanding and represented by the above-mentioned numbers constitute the residue of those issued under the Act of March 3, 1865, Consols of 1865.

All United States Bonds, forwarded for redemption, should be addressed to the "Loan Division, Secretary's Office," and all Registered Bonds should be assigned to "the Secretary of the Treasury for redemption."

Where parties desire checks in payment for Registered Bonds, drawn to order of any one but the payee, they should assign them to the Secretary of the Treasury for redemption *account of the owner or owners, giving name or names thereof.*

John Sherman

Secretary.

CIRCULAR.

EXPORTATION OF CATTLE TO GREAT BRITAIN.

1878.

Department No. 139.

Secretary's Office.

Treasury Department,

Washington, D. C., December 18, 1878.

To Collectors of Customs and others:

The following dispatch has been received by cable, through the Department of State, from Liverpool:

“Unless cattle shipped from United States have Government health certificate when embarked, slaughter probably compulsory on landing, paralyzing trade. Can you cable Welsh assurance appointment veterinary officers at sea-ports?”

You are authorized to cause an inspection to be made of all neat-cattle proposed to be shipped from your port to Great Britain, and to issue your certificate that such cattle as shall be shipped are free from all disease, and that there is no known disease in cattle at your port, or in its neighborhood.

In States in which there are officers authorized by law to examine into the diseases of cattle, the Collector may avail himself of their services, as the basis of his action, at the expense of the shippers.

Very respectfully,

BY ORDER:



Assistant Secretary.

CIRCULAR No. 192.

CONCERNING THE COLLECTION OF UNASSESSED PENALTIES, AND INTEREST ON
ASSESSMENTS INVOLVING REJECTED CLAIMS FOR ABATEMENT.

1878.

Department No. 140.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., December 19, 1878.

As there seems to be considerable misapprehension on the part of Collectors, relative to their duty, under the law, as to collecting the five-per-cent. penalty, and one per cent. per month interest on assessments, where claims for abatement have been filed in this Office and subsequently disallowed, the following instructions are issued for their information and guidance:

If ten days are permitted to elapse between the notice, Form 17, prescribed by Section 3184 of the Revised Statutes, and the time when a claim for abatement is first presented to one of the officers whose duty it is to add a certificate thereto, (Collector or Deputy Collector,) or when one of said officers is first applied to for assistance in the preparation of such claim, liability attaches, and the penalty, as well as such monthly interest as may accrue before payment, should be collected. If, however, such steps are taken before the ten days elapse, *i. e.*, before the liability to penalty and interest attaches, the period intervening between the time of taking such steps, and the receipt by the tax-payer of an official notice of the rejection of the claim, should not be counted; but the ten days' limitation, within which, in order to avoid the penalty, the taxes must be paid, applies as before.

The accrued interest should invariably be collected, at the rate of one per cent. per month, for the full number of calendar months which intervene between the date of the expiration of the ten days' notice and the date of the payment of the tax. Interest is not regarded as a penalty, or as any part of a penalty, but simply as an amount paid for the use of money detained from the Government.

Lucas B. Ransom

Commissioner.

CIRCULAR LETTER TO OFFICERS OF CUSTOMS.

1878.

Department No. 141.

Secretary's Office.

Treasury Department,

Washington, D. C., December 21, 1878.

Your attention is called to the provisions of the Third Section of the Act of Congress approved January 14, 1875, providing that, on and after the first day of January, anno Domini eighteen hundred and seventy-nine, the Secretary of the Treasury shall redeem, in coin, the United States legal-tender notes then outstanding, on their presentation for redemption at the Office of the Assistant Treasurer of the United States in the city of New York, in sums of not less than fifty dollars.

By reason of this Act, you are authorized to receive United States notes, as well as gold coin and standard-silver dollars, in payment of duties on imports on and after the first day of January, 1879.

Notes thus received will in every instance be deposited with the Treasurer, or some Assistant Treasurer of the United States, as are other collections of such duties, to be redeemed, from time to time, in coin, on Government account, as the convenience of the service may demand.

John Sherman

Secretary.

REGULATIONS RELATING TO THE PRESENTATION AND ACCEPTANCE
BY COLLECTORS OF CUSTOMS OF LANDING CERTIFICATES COVER-
ING MERCHANDISE EXPORTED UNDER INTERNAL-REVENUE LAWS.

1878.

Department No. 142.

Secretary's Office.

Treasury Department,

Washington, December 23, 1878.

The following regulations of the Department are published for the information of parties exporting under internal-revenue laws, and for the guidance of customs officers accepting landing certificates in such cases:

For the cancellation of export bonds taken under the provisions of Sections 3329, 3330, and 3441 of the Revised Statutes of the United States, the Act of June 9, 1874, (18 Stat., p. 64,) Section 24 of the Act of February 8, 1875, (18 Stat., p. 312,) and Sections 5 and 6 of the Act of March 3, 1877, (19 Stat., p. 394,) and for the allowance of drawback under the provisions of Sections 3386 and 3441, Revised Statutes, where no bond is filed, the following evidence of landing, or loss at sea, is required:

Int.-Rev. Regs.,
Series 6, No. 7, Sup't
No. 1, p. 10.
Do. No. 2, p. 13.
Do. No. 3, p. 27.

Series 6, No. 8, re-
vised, pp. 43, 44, 45.
Supplement No.
1, pp. 15, 16, 17.

Series 7, No. 7, p.
113, (Appendix.)

Series 7, No. 13, p.
11.

I.

Certificate of Consignee of Landing of Merchandise at Foreign Port.

I, ———, of the ——— of ———, merchant, do hereby certify that the goods or merchandise hereinafter described have been landed in this [city, town, or port] between the ——— and ——— days of ———, from on board the ——— of ———, whereof ——— is at present master, viz: [Here describe the merchandise, giving the marks and numbers, kind of merchandise, number of pounds, (gross, tare, and net,) gallons, (wine and proof,) or packages, upon which tax is imposed,] which, according to the bills of lading for the same, were shipped on board the ——— at the port of ———, in the United States of America, on or about the ——— day of ———, 18—, and consigned to [me or to us] by ——— of ———, aforesaid merchant, [or by the master of said ———.]*

Treasury Regula-
tions, 1874, Art. 706,
Form No. 173.
Consular Instruc-
tions, 1874, ¶¶ 496-7,
Forms Nos. 152, 154.

Given under my hand, at ———, this ——— day of ———, 18—.

* In cases of shipment of tobacco or snuff in bond, under Sec. 24 of the Act of Feb. 8, 1875, the following will be added: "And I further certify that the weight, as above stated, was correctly ascertained by actual weighing after landing." In all such cases the foregoing certificate must be sworn to before a United States consul, vice-consul, or agent at the port, or, in their absence, before an officer qualified to administer oaths and having a seal.

II.

Oath of Master and Mate of Exporting-Vessel.

PORT OF ———, ———, 187—.

We, ———, master, and ———, mate, of the ———, lately arrived from the port of ———, in the United States of America, do solemnly swear [or affirm] that the goods or merchandise enumerated and described in the foregoing certificate, dated the ——— day of ———, 18—, and signed by ———, of the city of ———, merchant, were actually delivered at the said port on board the ——— within the time specified in the

Treasury Regula-
tions, Art. 706, Form
No. 174.
Consular Instruc-
tions, ¶ 497, Forms
Nos. 153 and 156.

said certificate, and, as to the tobacco and sunff described therein, that the weight stated was ascertained by actual weighing at the time of delivery.

_____, *Master.*
_____, *Mate.*

Sworn [or affirmed] at the port of _____ before me, this — day of _____, 18—. _____ [SEAL.]

NOTE.—In all cases, except for shipments of tobacco or snuff, and, where the following certificate of the foreign revenue officer is not obtained, for shipments of such merchandise also, the oath of the master and mate will be required.

In case of failure to execute the foregoing at the port of delivery of the goods, the same may, upon the return of the vessel at the port of shipment, be subscribed to before the collector of the port.

III.

Certificate of Foreign Revenue Officer.

PORT OF ———, ———, 18—.

Treasury Regula-
tions.

1877.
Department No. 6.
Internal Revenue.
(Int.-Rev. Circular
No. 160.)

1, ———, do hereby certify that the goods [or merchandise] described in the foregoing declaration and below, imported into this country [or province] from ———, were landed at this port, duly entered at the custom-house at this port on the ——— day of ———, 18—, and their value ascertained to be ———, and that the duties imposed by the law in force in this [country or province] upon said goods have been paid, or secured to be paid:

Department Circular (1877) No. 46.

Consular Instructions, ¶ 497, Form No. 155.

Circular No. 6.
Aug. 22, 1876.

Circular No. 6,
(amended) Nov. 4,
1876.

Marks.	Numbers.	Description of goods.	Date when entered.
--------	----------	-----------------------	--------------------

In witness whereof, I have hereunto set my hand and seal of office this ____ day of _____, 18____. _____, [SEAL.]

Collector, or Chief Revenue Officer.

1V.

Consular Verification of Consignee's Certificate.

Treasury Regula-
tions, Art. 706, Form
No. 175.

Consular Instructions, ¶¶ 495-6-7
Forms Nos. 150, 157

Circular No. 6
Aug. 22, 1876.

I, _____, consul [or agent] of the United States of America, at the city of _____, do declare that the facts set forth in the foregoing declaration, subscribed by _____, of said port, and dated the _____ day of _____, 18—, are, to my knowledge, true and correct, and deserving of full faith and credit; and I further certify that the signature thereto is in the handwriting of said _____.

In testimony whereof, I have herenunto subscribed my name and affixed the seal of my office, at _____, this _____ day of _____, 18____. _____, [SEAL.]

Consul.

V.

Verification by American or Foreign Merchants where there is no Consul.

Treasury Regula-
tions, Art. 706, Form
No. 176.

Consular Instructions. 495-6-8,
Forms Nos. 151, 158.

We, ——— and ———, merchants residing at the city of ———, do declare that the statements made in the preceding certificate, signed by ——— ———, of the said city, merchant, on the ——— day of ———, 18—, are, to our knowledge, (or in our opinion,) correct and true, and worthy of full faith and credit.

We also declare that there is no [consul or other public agent of the United States of America, or American merchants, as the case may require,] now residing at this place.

Given under our hands, at the ——— aforesaid, this ——— day of ———, 18—.

Collateral Evidence.

When, by reason of inability to produce the evidence of landing here prescribed, application for relief may be made to the Secretary of the Treasury, through the collector of customs with whom such evidence is, by regulation, required to be lodged, to be transmitted by him through the Commissioner of Internal Revenue, supported by such collateral evidence as the exporter may be able to submit.

Treasury Regulations, Art. 802, 803, and 807.

The application, in such cases, must be under oath, and must recite the facts connected with the alleged exportation—setting forth the date of shipment, the kind, quantity, and value of the merchandise shipped, the name of the consignee, and the name of the vessel by and the port to which the shipment was made, and the date and amount of the bond (if one be filed) covering such shipment. The applicant will also state in what particular the regulations of the Department respecting the proofs of landing have not been complied with, and the cause of failure to produce such proofs; that such failure was not occasioned by any lack of diligence on his part, or that of his agents, and that he is unable to procure any other or better evidence than that submitted with his application.

The evidence submitted in such cases may embrace original bills of lading and verified original or verified copies of letters from consignees advising the shipper of the arrival or sale of the goods, with such other statements respecting the failure to furnish the prescribed evidence of landing as may be obtained from the consignees or any other person having knowledge thereof.

When any letters or other documents submitted are in a foreign language, they must be accompanied by sworn translations, and when the letters fail to sufficiently identify the goods, the original account-sales must be produced.

Proofs of Loss at Sea.

When the exporter is unable to furnish any proof of landing in consequence of loss at sea, the application for relief should set forth the extent of the loss, and, if possible, the location and manner of shipwreck, or other casualty at sea, and the time of its occurrence. The application in such cases will be transmitted to the Commissioner of Internal Revenue, and by him to the Secretary, and must be accompanied by the affidavits of two or more credible and disinterested persons as to the loss or destruction aforesaid. When the goods have been insured, the certificates of the insurance companies or board of underwriters that the insurance has been paid, and that to the best of their knowledge and belief the goods were actually destroyed at sea, will be required; and, when obtainable, the oath of the master and mate of the vessel, detailing the manner and extent of the loss, and the time and location of the disaster.

Treasury Regulations, Art. 805-6.

Int.-Rev. Regs., Series 6, No. 7, Supplement No. 1, p. 11, Supplement No. 2, p. 13.

Series 6, No. 8, revised, pp. 45, 46, Supplement No. 1, p. 18.

Series 7, No. 13, p. 17.

In forwarding applications in the cases above provided for, collectors will state any facts within their knowledge bearing upon the case presented, and will endorse upon the application their opinion as to the character of the proof offered, and as to the propriety of granting such application.

If, upon examination, the proof of exportation or loss at sea is established to the satisfaction of the Secretary of the Treasury, the papers in the case will be returned to the collector with authority to accept the evidence furnished, and to cancel the exporter's bond, if one has been filed.

The attention of collectors of customs is especially called to the requirements in Internal Revenue Regulations, (Series 7, No. 13, p. 10,) respecting uncanceled bonds turned over to District Attorneys for suit, and they will, in forwarding applications in the cases above provided for, state whether there is any existing liability of the applicant on any bonds so placed in suit.

John B. Hawley

Acting Secretary.



CIRCULAR No. 193.

CONCERNING THE PAYMENT OF TAX UPON BRANDY DISTILLED FROM
APPLES, PEACHES, OR GRAPES, EXCLUSIVELY.

1878.

Department No. 143.

Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., December 27, 1878.

The provisions of existing regulations concerning the payment of tax upon brandy distilled from apples, peaches, or grapes, exclusively, are hereby further modified so that hereafter Collectors will not report to the Commissioner of Internal Revenue, for assessment, the amount of such tax which becomes due and payable on the tenth day of the month, except in default of payment within four months from such tenth day of the month.

Lucas B. Ransom

Commissioner.



C I R C U L A R .

1878.
Department No. 144.
Secretary's Office.

Treasury Department,

Washington, D. C., December 27. 1878.

To Collectors of Customs and others:

Section 3000, Revised Statutes, is as follows, viz:

“Any merchandise, duly entered for warehousing, may be withdrawn, under bond, without payment of the duties, from a bonded warehouse in any collection district, and be transported to a bonded warehouse in any other collection district, and rewarehoused thereat; and any such merchandise may be so transported to its destination wholly by land or wholly by water, or partially by land and partially by water, over such routes as the Secretary of the Treasury may prescribe, and may likewise be conveyed over any foreign territory, the government of which may have, or shall by treaty stipulations grant, a free right of way over such territory.”

It will be observed that the section of the law, above quoted, restricts the transportation of appraised goods, in bond, to “such routes as the Secretary of the Treasury may prescribe,” and as the designation of routes for the purpose indicated is only made upon approval of the bonds of common carriers, it follows that bonded common carriers only have authority to transport such goods.

Article 620 of the Customs Regulations of 1874, is as follows, viz:

“The transportation of dutiable merchandise in bond from one port to another port or place in the United States, may be made either in vessels registered or vessels enrolled and licensed for the coasting trade, or by other common carriers designated for this purpose by the Secretary of the Treasury, by duly constituted bonded lines and routes.”

Customs officers are hereby instructed that the phrase in the foregoing article, “by duly constituted bonded lines and routes,” is held by the Department to apply to all means of transportation used in conveying appraised goods in bond from place to place.

To avoid possible inconvenience to shippers, which might result from a sudden termination of a long established practice, and to afford opportunity for the bonding of routes, notice is hereby given, that from and after February 1, 1879, no deliveries of goods in bond to vessels of any description which are not covered by bonds of common carriers, will be permitted.

John Sherman

Secretary.

CONCERNING THE INKS USED IN FILLING OUT AND SIGNING
INTERNAL-REVENUE STAMPS.

1878.
Department No. 145.
Internal Revenue.

Treasury Department,

OFFICE OF INTERNAL REVENUE,

Washington, D. C., December 28, 1878.

This Office having become satisfied that the working-qualities of the ink known as "Sinclair & Son's Indelible Ink," which was prescribed for use in filling out and signing certain internal-revenue stamps by Circular No. 189, issued November 12, 1878, are such that it is not practicable to write legibly therewith upon the paper used in the preparation of stamps, Collectors are hereby informed that its use may be discontinued.

Until otherwise directed, officers of the internal-revenue service, when filling out and signing stamps of any kind, will use only the inks prescribed by the Secretary of the Treasury in a circular issued October 3, 1870, viz:

Arnold's Copying Ink.
Maynard & Noyes' Copying Ink.
French Copying Ink, "Eucere A Capier B."
Arnold's Writing Fluid.
Maynard & Noyes' Writing Ink, black.
Thaddeus Davids & Co.'s Writing Ink, black.
Thaddeus Davids & Co.'s Writing Ink, blue.
Carter's Combined Copying Ink and Writing Fluid.

Lucas B. Ransom

Commissioner.

2684.



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